IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	X	
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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et</u> <u>al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
	v	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On August 23, 2010, I caused to be served the documents listed below (i) upon the parties listed on <u>Exhibit A</u> hereto via electronic notification, and (ii) upon the party listed on <u>Exhibit B</u> hereto via postage pre-paid U.S. mail:

- Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Claim Numbers 9882 and 18609 (AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC) ("Statement of Disputed Issues - AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC") (Docket No. 20531) [a copy of which is attached hereto as <u>Exhibit C</u>]
- 2) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 14664 (Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.) ("Statement of Disputed Issues - Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.") (Docket No. 20532) [a copy of which is attached hereto as <u>Exhibit</u> <u>D</u>]

On August 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit E hereto via overnight mail:

3) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Claim Numbers 9882 and 18609 (AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC) ("Statement of Disputed Issues - AOL LLC f/k/a America Online, Inc./SPCP Group LLC and AOL LLC") (Docket No. 20531) [a copy of which is attached hereto as Exhibit C]

On August 23, 2010, I caused to be served the document listed below upon the parties listed on Exhibit F hereto via overnight mail:

4) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 14664 (Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.) ("Statement of Disputed Issues - Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst./Deutsche Bank Securities Inc.") (Docket No. 20532) [a copy of which is attached hereto as <u>Exhibit</u> <u>D</u>]

Dated: August 26, 2010	
	/s/ Darlene Calderon
	Darlene Calderon

State of California County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 26th day of August, 2010, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: <u>/s/ Vanessa R. Quiñones</u>

Commission Expires: 3/20/11

EXHIBIT A

05-44481-rdd Doc 20561 Filed 08/27/10 Entered 08/27/10 02:35:18 Main Document DP-9-1-dai Ofs 46p. Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
									Counsel to Johnson Controls Battery
	Deborah L. Thorne							dthorne@btlaw.com	Group, Inc.; Johnson Controls, Inc.
Barnes & Thornburg LLP	Kathleen L. Matsoukas	One N Wacker Drive	Suite 4400	Chicago	IL	60606	312-357-1313	kmatsoukas@btlaw.com	(Power Solutions)
								sean.p.corcoran@delphi.co	
	Sean Corcoran							<u>m</u>	
	Karen Craft							karen.j.craft@delphi.com	
Delphi Automotive Systems LLP	David M. Sherbin	5725 Delphi Drive		Troy	MI	48098	248-813-2000	david.sherbin@delphi.com	Delphi Automotive Systems LLP
DDI Haldings Com	John Drooks	EZZE Dolphi Drive		Trov	N 41	40000	240 042 2442	ioha haooka@dolahi oom	Decreesized Debters
DPH Holdings Corp.	John Brooks	5725 Delphi Drive	000 11/2	Troy	MI	48098	246-613-2143	john.brooks@delphi.com	Reorganized Debtors
Honigman Miller Schwartz and Coh		2290 First National	660 Woodward	D		40000 0500	040 405 7000	fgorman@honigman.com	
LLP	Robert B. Weiss, Esq.	Building	Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss@honigman.com	Counsel to General Motors Corporation
Ruskin Moscou Faltischek PC	Jeffrey A. Wurst, Esq.	1425 RXR Plaza	15th Floor	Uniondale	NY	11556	516-663-6535	jwurst@rmfpc.com	
Skadden, Arps, Slate, Meagher &									
Flom LLP	Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	rmeisler@skadden.com	Counsel to the Reorganized Debtor
	Harvey R. Miller			_				harvey.miller@weil.com	
Weil, Gotshal & Manges LLP	Robert J. Lemons	767 Fifth Avenue		New York	NY	10153	212-310-8500	robert.lemons@weil.com	Counsel to General Motors Corporation

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1°	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
										=
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
		259 Radnor-Chester Road,								
Airgas, Inc.	David Boyle	Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	david.boyle@airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	bkessinger@akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld.		3 To Tillig Road		Liizabeti itowii	IXI	42701		270 234 3300	bkc33iiiqci@akcboiio d3a.coii	Согрогация
LLP	Christina M. Padien	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-229-1000	cpadien@akingump.com	Counsel to Wamco, Inc.
Akin Gump Strauss Hauer & Feld,		1333 New Hampshire Ave		, and the second						Counsel to TAI Unsecured
LLP	David M Dunn	NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld										Counsel to TAI Unsecured
LLP	Ira S Dizengoff	One Bryant Park		New York	NY	10036		212-872-1000	idizengoff@akingump.com	Creditors Liquidating Trust
Allen Matkins Leck Gamble &										
Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alliance for Sustainable Energy LLC	National Renewable	lim Martin Caniar Attarnay	1617 Golden Blvd	Coldon	со	80401		303-384-7497	jim.martin@nrel.gov	Counsel for National Renewable
LLC	Energy Laboratory	Jim Martin Senior Attorney	MS 1734	Golden	CO	00401		303-364-7497	<u>ım.martın@nrei.gov</u>	Energy Laboratory Counsel to Cadence Innovation,
Alston & Bird. LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	LLC
Alston & Bird, EE	Craig L. Freeman	30 I aik Aveilue		INEW TOIK	INI	10010		212-210-9400	Craig.freeman@aiston.com	Counsel to Cadence Innovation,
										LLC, PD George Co, Furukawa
										Electric Companay, Ltd., and
	Dennis J. Connolly; David								dconnolly@alston.com	Furukawa Electric North America
Alston & Bird, LLP	A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269		APD, Inc.
American Axle & Manufacturing,		One Dauch Drive, Mail Code								Representative for American Axle
Inc.	Steven R. Keyes	6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	& Manufacturing, Inc.
Anglin, Flewelling, Rasmussen,										Counsel to Stanley Electric Sales
Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrct.com	of America, Inc.
										Counsel to Pullman Bank and
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Trust Company
										Counsel to Daishinku (America)
										Corp. d/b/a KDS America
										("Daishinku"), SBC
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agg.com	Telecommunications, Inc. (SBC)
										Counsel to CSX Transportation,
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel gross@aporter.com	Inc.
ATS Automation Tooling Systems		050 David Oct David		0 1	0	NOLL ADO	0	540.050.4400	cgalloway@atsautomation.co	
Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	<u>m</u>	Company
										Attanant for Alabana Daman
Palah & Bingham LLD	Erio T. Pov	PO Box 306		Dirmingham	AI	35201		205 254 9400	eray@balch.com	Attorney for Alabama Power Company
Balch & Bingham LLP	Eric T. Ray	FO BOX 300		Birmingham	AL	33201		203-231-0100	eray @ Dalcii.com	Counsel to Motion Industries, Inc.,
Barack, Ferrazzano, Kirschbaum										EIS, Inc. and Johnson Industries,
& Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Inc.
S. Tagoidorg ELI	ibony o. reobilison	200 TV INCUIDEN OF OR 0900		Sillougo		23000		512 554 5100	THE PROPERTY OF THE PARTY OF TH	Counsel to Motion Industries, Inc
Barack, Ferrazzano, Kirschbaum										EIS, Inc. and Johnson Industries,
& Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Inc.
3 3										Counsel to Mays Chemical
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Company
Ü										
Barnes & Thornburg LLP	Damon R Leichty	600 1st Source Bank Center	400 North Mishings	O	IN	46601	1	1== 4 000 44=4	damon.leichty@btlaw.com	Counsel to Bank of America, N.A.

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DPH Holdings Corp.
Post-Emergence 2002 List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
SOMI AIT	SONTAGE	ADDITECT	ADDITECT	0111	OIAIL		COCKTICT	THONE	LWALL	Counsel to Howard County,
Barnes & Thornburg LLP	David M. Powlen	1000 N West Street	Suite 1200	Wilmington	DE	19801		302-888-4536	david.powlen@btlaw.com	Indiana
				3						
										Counsel to Johnson Controls
Barnes & Thornburg LLP	Deborah L. Thorne	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	deborah.thorne@btlaw.com	Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions)
David A Thombor II D	Inter T. Connection	474 Marrier Array Allan	0.11.1000	One of Breelife		40500		040 740 0000	Same Oldinary	Counsel to Priority Health; Clarion Corporation of America;
Barnes & Thornburg LLP	John T. Gregg	171 Monroe Avenue NW	Suite 1000	Grand Rapids	MI	49503		616-742-3930	jgregg@btlaw.com	Continental AG and Affiliates
									kathleen.matsoukas@btlaw.co	Counsel to Johnson Controls Battery Group, Inc.; Johnson Controls, Inc. (Power Solutions);
Barnes & Thornburg LLP	Kathleen L. Matsoukas	One North Wacker Drive	Suite 4400	Chicago	IL	60606		312-357-1313	<u>m</u>	Howard County, Indiana
Damas & Thomphum II D	Maril D. Owens	44 C. Maridian Chroat		la dia a a a alia	INI	40004		247 026 4242		Counsel to Clarion Corporation of
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	America Counsel to Gibbs Die Casting
										Corporation; Clarion Corporation of
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	America
	Í									Counsel to Armada Rubber
										Manufacturing Company, Bank of
										America Leasing & Leasing &
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NW	Suite 1000	Grand Rapids	МІ	49503		646 740 2026	pmears@btlaw.com	Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Patrick E. Mears	171 Monroe Avenue NVV	Suite 1000	Grand Rapids	IVII	49503		616-742-3936	pmears@btiaw.com	Corporation
Barnes & Thornburg LLP	Sarah Quinn Kuhny	600 1st Source Bank Center	100 North Michigan	South Bend	IN	46601		574-233-1171	sarah.kuhny@btlaw.com	Counsel to Bank of America, N.A.
3			J							Counsel to Gibbs Die Casting
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Corporation
										Counsel to Iron Mountain
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Information Management, Inc. Counsel to Madison County
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	(Indiana) Treasurer
Beeman Law Office	Thomas W Beeman	35 West Total offeet	Odite 200	Anderson	114	40010		703 040 1330	is@colawfirm.com	(maiana) rreasurer
Bendinelli Law Office PC	Jerry Sumner	11184 Huron Street	Suite 10	Denver	СО	80234		303-940-9900	michelle@colawfirm.com	Counsel to Jose C Alfaro
										Counsel to Teachers Retirement
										System of Oklahoma; Public
										Employes's Retirement System of
Bernstein Litowitz Berger &										Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H
Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbglaw.com	and Stichting Pensioenfords ABP
Crossman	Taman L. Greenwalu	1200 Avenue of the Americas		I TOW TOIK	141	10013		_12 004-1411	THE PROPERTY OF THE PROPERTY O	Counsel to Kamax L.P.; Optrex
										America, Inc.; GKN Sinter Metals,
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph@berrymoorman.com	Inc.
										Counsel to UPS Supply Chain
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Solutions, Inc

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel to UPS Supply Chain
										Solutions, Inc.; Solectron
										Corporation; Solectron De Mexico
										SA de CV; Solectron Invotronics;
	Lawrence M. Schwab,									Coherent, Inc.; Veritas Software
Bialson, Bergen & Schwab	Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Corporation
										Solectron Corporation; Solectron
										de Mexico SA de CV; Solectron
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello@bbslaw.com	Invotronics and Coherent, Inc.
										Counsel to Veritas Software
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Corporation
										Counsel to Sumitomo Corporation
Bingham McCutchen LLP	Kate K Simon	One State Street		Hartford	CT	06103		860-240-2700	kate.simon@bingham.com	and Sumitomo Corp. of America
										Counsel to Universal Tool &
									wmosby@binghammchale.co	Engineering co., Inc. and M.G.
Bingham McHale LLP	Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	<u>m</u>	Corporation
			405 Lexington							Counsel to DENSO International
Blank Rome LLP	Marc E. Richards	The Chrylser Building	Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	America, Inc.
										Counsel to Freudenberg-NOK;
										General Partnership; Freudenberg-
										NOK, Inc.; Flextech, Inc.;
										Vibracoustic de Mexico, S.A. de
										C.V.; Lear Corporation; American
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell@bodmanllp.com	Axle & Manufacturing, Inc.
										Counsel to Marquardt GmbH and
										Marquardt Switches, Inc.; Tessy
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
										Counsel to Marquardt GmbH and
										Marquardt Switches, Inc.; Tessy
										Plastics Corp; Diemolding
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Corporation
-										Counsel to Calsonic Kansei North
Boult, Cummings, Conners &		1600 Division Street, Suite								America, Inc.; Calsonic Harrison
Berry, PLC	Austin L. McMullen	700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Co., Ltd.
, ·										Counsel to Calsonic Kansei North
Boult, Cummings, Conners &		1600 Division Street, Suite				1				America, Inc.; Calsonic Harrison
Berry, PLC	Roger G. Jones	700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Co., Ltd.
- ,,	3	Administration Department via						00039-035-		
Brembo S.p.A.	Massimilliano Cini	Brembo 25	24035 Curno BG	Bergamo			Italy	605-529	massimiliano cini@brembo.it	Creditor
				June			,			
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional				,						Counsel to Oracle USA, Inc.;
Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Oracle Credit Corporation
			1000 West Street,		1			1 22 22 22 22 22 22 22 22 22 22 22 22 22		
Buchanan Ingersoll & Rooney PC	Mary Caloway	The Brandywine Building	Suite 1410	Wilmington	DE	19801		302-552-4200	mary.caloway@bipc.com	Counsel to Fiduciary Counselors
and the second of the second o	. ,,	g			1					
Buchanan Ingersoll & Rooney PC	Peter S. Russ	620 Eighth Ave	23rd Floor	New York	NY	10018		212-440-4400	peter.russ@bipc.com	Counsel to ATEL Leasing Corp.
Toolies		one nightin / tvo	20.01 1001	TOIK	1.11	1.50.0	1	2 -1.0 1400	poto dod @ bipotooiii	Council to ATTEL Loading Odip.

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DPH Holdings Corp.
Post-Emergence 2002 List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
			50.0.404.04.04							
Buchanan Ingersoll & Rooney PC	William H. Schorling Eco	Two Liberty Place	50 S. 16th St., Ste 3200	Philadelphia	PA	19102		215-665-5326	william.schorling@bipc.com	Counsel to Fiduciary Counselors
Buchanan ingerson & Rooney FC	William H. Schoning, Esq.	Two Liberty Flace	3200	Filladelpilla	FA	19102		213-003-3320	william.scrioning@bipc.com	Course to Fluuciary Courseiors
Butzel Long	Cynthia J. Haffey	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-983-7434	haffey@butzel.com	Counsel to Delphi Corporation
Butzel Long	Donald V. Orlandoni	150 W. Jefferson	Suite 100	Detroit	MI	48226		313-225-7063	orlandoni@butzel.com	Counsel to Delphi Corporation
Cadwalader Wickersham & Taft	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cwt.com	Attorneys for the Audit Committee of Dephi Corporation
LLP	Jeannine D'Amico	1201 F St NW Ste 1100		wasnington	DC	20004		202-002-2452	<u>Jeannine.damico@cwt.com</u>	Counsel to the Auto Task Force of
Cadwalader Wickersham & Taft	John J. Rapisardi Esq								iohn.rapisardi@cwt.com	the U.S. Department of the
LLP	Joseph Zujkowski Esq	One World Financial Center		New York	NY	10281		212-504-6000	joseph.zujkowski@cwt.com	Treasury
	,								jonathan.greenberg@BASF.C	,
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	<u>OM</u>	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Kevin Burke	80 Pine Street		New York	NY	10005		212-701-3000	kburke@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Clavaland	ОН	44114		216-622-8404	irobertson@calfee.com	Counsel to Brush Engineered materials
Callee, Haller & Griswold LLC	Jean K. Robertson, Esq.	Cii	600 Superior Ave	Cleveland	ОП	44114		210-022-0404	popertson@canee.com	Counsel to Computer Patent
										Annuities Limited Partnership,
										Hydro Aluminum North America,
										Inc., Hydro Aluminum Adrian, Inc.,
										Hydro Aluminum Precision Tubing
										NA, LLC, Hydro Alumunim Ellay
										Enfield Limited, Hydro Aluminum
	Dorothy H. Marinis-Riggio								dhriggio@gmail.com	Rockledge, Inc., Norsk Hydro
Calinoff & Katz, LLP	Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	rcalinoff@candklaw.com	Canada, I
										Patent Counsel to Delphi
Cantor Colburn LLP	Michael I Due	20 Church Street	22nd Floor	Hartford	СТ	06103-3207		860-286-2929		Corporation et al., Debtors and
Cantor Colbum LLP	Michael J Rye	20 Church Street	22110 F1001	панноги	CI	06103-3207		000-200-2929	mrye@cantorcolburn.com	Debtors-in-Possession Counsel to Bing Metals Group,
	Joseph M Fischer									LLC; Behr America, Inc.; Findlay
Carson Fischer, P.L.C.	Patrick J Kukla	4111 Andover Road	West 2nd Floor	Bloomfield Hills	МІ	48302		248-644-4840	brcy@carsonfischer.com	Industries; Vitec, LLC
,										
									rweisberg@carsonfischer.com	Counsel to Cascade Die Casting
Carson Fischer, P.L.C.	Robert A. Weisberg	4111 Andover Road	West 2nd Floor	Birmingham	MI	48302		248-644-4840	brcy@carsonfischer.com	Group, Inc.; Behr America, Inc.
										Counsel to STMicroelectronics,
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Inc.
		00 0 1 4 11 01			. n. /			=		Counsel to EagleRock Capital
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Management, LLC Counsel to 1st Choice Heating &
										Cooling, Inc.; BorgWarner Turbo
										Systems Inc.; Metaldyne
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	МІ	48226-3435		313-965-8300	japplebaum@clarkhill.com	Company, LLC
	SSS. S. Appiobadin	200 T. Bodivard / Worldo	240 0000	2011011		.5220 0 100		2.3 000 0000	Japp. Code in Columnia Colli	Counsel to BorgWarner Turbo
										Systems Inc.; Metaldyne
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Company, LLC
	,									Counsel to ATS Automation
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Tooling Systems Inc.
										Counsel to Arneses Electricos
Cleary Gottlieb Steen & Hamilton										Automotrices, S.A.de C.V.;
LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Cordaflex, S.A. de C.V.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel to Bear, Stearns, Co. Inc.;
										Citigroup, Inc.; Credit Suisse First
										Boston; Deutsche Bank Securities,
										Inc.; Goldman Sachs Group, Inc.;
										JP Morgan Chase & Co.; Lehman
										Brothers, Inc.; Merrill Lynch & Co.;
Cleary, Gottlieb, Steen &										Morgan Stanley & Co., Inc.; UBS
Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706		Counsel to Nova Chemicals, Inc.
Conen & Ongsby, 1 .C.	THOMAS D. WAXSON	11 Stariwix Street	130111001	rittsburgii	1.7	13222-1319		412-231-4700	triaxsori@corierilaw.com	Counsel to International Union.
										United Automobile, Areospace and
	Joseph J. Vitale								ivitale@cwsnv.com	Agriculture Implement Works of
Cohen. Weiss & Simon LLP	Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238		America (UAW)
Concil, Weiss & Cimon LEI	Babette Occootti	330 West 42nd Street		INCW TOTA	141	10030		212 330 0230	DCCCCOttres CW3Hy.COH	Counsel to Floyd Manufacturing
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	СТ	06103		860-493-2200	srosen@cb-shea.com	Co., Inc.
Com Biribaam & Chea i .C.	Ocott D. Nosch, Esq.	100 i can direct, izii i iooi		Tiartioid	01	00103		000 433 2200	STOSETT® CD STICE.COM	Oo., me.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler@cblh.com	Counsel to ORIX Warren, LLC
										0
										Counsel to Harco Industries, Inc.;
										Harco Brake Systems, Inc.; Dayton
0 11 14 11 0 1 5 4	5 110 5 111	20.14 . 5 . 0	0 11 000		011	45.400			5	Supply & Tool Coompany;
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	ОН	45402		937-223-8177	Pretekin@coollaw.com	Attorneys for Columbia Industrial
Carrie etca 9 Duelie e	Susan Power Johnston Aaron R. Marcu	COO Fishth Assa		New York	NY	10018		040 044 4005	siohnston@cov.com	Special Counsel to the Debtor
Covington & Burling	Aaron R. Marcu	620 Eighth Ave	101 W. Big Beaver	New York	IN Y	10018		212-841-1005	sjonnston@cov.com	Counsel to Nisshinbo Automotive
Cox, Hodgman & Giarmarco, P.C.	Coor M. Wolch, For	Tenth Floor Columbia Center	Road	T	MI	48084-5280		040 457 7000	swalsh@chglaw.com	Corporation
Cox, Hodgman & Glarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	Road	Troy	IVII	48084-5280		248-457-7000	swaisn@cnglaw.com	
										Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS
										Technologies Waterford Company;
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennslyvania Avenue		Morrisville	PA	19067		215 726 2521	dpm@curtinheefner.com	Greer Stop Nut, Inc.
Cutili & rieemer, LLF	Darliel F. Mazu	250 N. Ferinsiyvania Avenue		Monsville	FA	19007		213-730-2321	apm@cartifineemer.com	Greet Stop Nut, Inc.
										Counsel to Flextronics
										International, Inc., Flextronics
										International USA, Inc.; Multek
										Flexible Circuits, Inc.; Sheldahl de
										Mexico S.A.de C.V.; Northfield
										Acquisition Co.; Flextronics Asia-
Curtis, Mallet-Prevost, Colt &										Pacific Ltd.; Flextronics
Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	ceilbott@curtis.com	Technology (M) Sdn. Bhd
										Counsel to Relco, Inc.; The
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Durham Companies, Inc.
,										Co-Counsel for David Gargis,
									davidpmartin@erisacase.com	Jimmy Mueller, and D. Keith
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidpmartin@bellsouth.net	Livingston
										Counsel to Marshall E. Campbell
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Company
										Counsel to IBJTC Business Credit
										Corporation, as successor to IBJ
	Ronald S. Beacher								rbeacher@daypitney.com	Whitehall Business Credit
Day Pitney LLP	Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	cchiu@daypitney.com	Corporation

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel for Kensington
										International Limited, Manchester
	Glenn E. Siegel								glenn.siegel@dechert.com	Securities Corp. and Springfield
Dechert LLP	James O. Moore	1095 Avenue of the Americas		New York	NY	10036-6797		212-698-3500	james.moore@dechert.com	Associates, LLC
										Counsel to Denso International
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol sowa@denso-diam.com	America, Inc.
										Counsel to Tyz-All Plastics, Inc.;
										Co-Counsel to Tower Automotive,
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor	055 F - 1 F'01	New York	NY	10017		212-682-4940	gdiconza@dlawpc.com	Inc.
Discourse & Obstatill D	Inter Description	1000 01 1 0 1	255 East Fifth	0	011	45000		E40 077 0000	tale and the second second	Counsel to The Procter & Gamble
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	Street	Cincinnati	ОН	45202		513-977-8200	john.persiani@dinslaw.com	Company
DIA Bis on Bostoist Company	Richard M. Kremen									Counsel to Constellation
DLA Piper Rudnick Gray Cary US		The Manhous Duilding	COOF C:+b A	Daltim and	Mandand	24200 2000		440 500 2000	-i-bd l	NewEnergy, Inc. & Constellation
LLP	Ruark	The Marbury Building	6225 Smith Avenue	Baitimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	NewEnergy - Gas Division, LLC Counsel to Penske Truck Leasing
Drinker Biddle & Reath LLP	Andrew C. Kassner	19th and Charm, Streets		Dhiladalahia	PA	19103		245 000 2700	androw kasanar@dbr.com	Co., L.P.
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing
										Co., L.P. and Quaker Chemical
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215 000 2700	david.aaronson@dbr.com	Corporation
Dillikel Biddle & Realti LLP	David B. Aaronson	Total and Cherry Streets		Priliadelpriia	PA	19103		215-900-2700	david.aaronson@dbr.com	Corporation
										Counsel to NDK America.
										Inc./NDK Crystal, Inc.; Foster
										Electric USA, Inc.; JST
										Corporation; Nichicon (America)
										Corporation; Taiho Corporation of
										America; American Aikoku Alpha,
										Inc.; Sagami America, Ltd.; SL
										America, Inc./SL Tennessee, LLC;
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	ihlemkin@duanemorris.com	and Hosiden America Corporation
Duarie Morris ELI	Joseph H. Lemkin	744 Bload Street	Suite 1200	INCWAIN	140	07 102		373-424-2000	Internative dualiemorns.com	Counsel to ACE American
										Insurance Company and Pacific
Duane Morris LLP	Lewis R Olshin Esq	30 South 17th Street		Philadelphia	PA	19103		215-979-1129	Olshin@duanemorris.com	Employers Insurance Company
Buario Morrio EEI	Lowis It Clothir Loq	CO COURT TY AT CATOOL		Tilladolptila	. , ,	10100		210 070 1120	Oldring dadrenionio.com	Counsel to ACE American
									dmdelphi@duanemorris.com	Insurance Company and Pacific
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	mreed@duanemorris.com	Employers Insurance Company
	3. , ,									Counsel to ACE American
									wmsimkulak@duanemorris.co	Insurance Company and Pacific
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1547		Employers Insurance Company
										1 .,
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	dparker@dykema.com	Counsel for Federal Screw
Dykema Gossett PLLC	Robert D. Nachman	10 South Wacker Drive	Suite 2300	Chicago	IL	60606		312-876-1700	rnachman@dykema.com	Counsel to MJ Celco, Inc.
										Counsel to Tremont City Barrel Fill
Dykema Gossett PLLC	Sharon A. Salinas	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-2199	ssalinas@dykema.com	PRP Group
Electronic Data Systems										Representattive for Electronic Data
Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Systems Corporation
Ellenberg, Ogier, Rothschild &										
Rosenfeld, P.C.	Barbara Ellis-Monro	170 Mitchell Street, SW		Atlanta	GA	30303		404-581-3818	bem@eorrlaw.com	Counsel to Southwire Company
					1					Assistant General Counsel to
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th FI		New Orleans	LA	70113			akatz@entergy.com	Entergy Services, Inc

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY PHONE	EMAIL	PARTY / FUNCTION
									Counsel to SPCP Group LLC as agent for Silver Point Capital Fund
	Maura I. Russell								LP and Silver Point Capital
Epstein Becker & Green PC	Anthony B. Stumbo	250 Park Ave	11th Floor	New York	NY	10177-1211	212-351-		Offshore Fund Ltd
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801	516-227-	6300 gettelman@e-hlaw.com	Counsel to Jon Ballin
Faegre & Benson LLP	Elizabeth K. Flaagan	3200 Wells Fargo Center	1700 Lincoln St	Denver	со	80203-4532	303-607-		Counsel to CoorsTek, Inc.; Corus, L.P.
	Louis A. Scarcella							lscarcella@farrellfritz.com	Counsel to Official Committee of
Farrell Fritz PC	Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320	516-227	0700 pcollins@farrellfritz.com	Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	СТ	06510	203-562-	3588 <u>charles@filardi-law.com</u>	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom &									Counsel to Pillarhouse (U.S.A.)
Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004	212-344		Inc.
Foley & Lardner LLP	Ann Marie Uetz	500 Woodward Avenue	Suite 2700	Detroit	MI IL	48226-3489		7100 <u>auetz@foley.com</u>	Counsel to PBR Tennessee
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800 500 Woodward Ave	Chicago	IL	60610-4764	312-832	imurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	Suite 2700	Detroit	МІ	48226-3489	313-234	7100 jsimon@foley.com	Counsel to Ernst & Young LLP
l oley & Laidhei LLi	John R. Trentacosta	One Detroit Center	Julie 2700	Detroit	IVII	40220-3409	313-234	itrentacosta@foley.com	Course to Errist & Tourig EE
Foley & Lardner LLP	Katherine R. Catanese	500 Woodward Avenue	Suite 2700	Detroit	МІ	48226-3489	313-234		Counsel to Kautex Inc.
l oloy a Eardrick EER	rationio rt. Odianooc	000 Woodward World	Guillo 27 00	Dotroit		10220 0 100	010 201	Notation Stoley.som	Counsel to M&Q Plastic Products
Fox Rothschild LLP	Brian Isen	1301 Atlantic Avenue		Atlantic City	NJ	08401	609-348-	2294 bisen@foxrothschild.com	L.P.
									Counsel to M&Q Plastic Products,
Fox Rothschild LLP	Fred Stevens	100 Park Avenue	15th Floor	New York	NY	10017	212-878-	7900 <u>fstevens@foxrothschild.com</u>	Inc.
									Counsel to Southwest Metal
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593	608-848-	6350 <u>ftrikkers@rikkerslaw.com</u>	Finishing, Inc.
			201 East Fifth						
Frost Brown Todd LLC	Ronald E. Gold	2200 PNC Center	Street	Cincinnati	ОН	45202-4182	513-651	6156 rgold@fbtlaw.com	Counsel to AKS Receivables, LLC
									Counsel to Southwest Research
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198	212-318	drosenzweig@fulbright.com	Institute Attorney for Solvay Fluorides, LLC
Publight & Jaworski LLP	David A Rosenzweig	666 Fillii Averiue		New TOIK	INT	10103-3196	212-310	diosenzweig@ruibright.com	Counsel to Southwest Research
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205	210-224	5575 mparker@fulbright.com	Institute
Genovese Joblove & Battista,	WIICHAELWIT AIREI	300 Convent St Ste 2200		San Antonio	1X	70203	210-224	5575 Imparker @rdibright.com	Counsel to Ryder Integrated
P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349	2300 dcimo@gib-law.com	Logistics, Inc.
					-				
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310	973-596	4523 dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203	716-566-	bhoover@goldbergsegalla.co	Attorneys for MasTec Inc.
a contract of a								<u> </u>	Counsel to International
									Brotherood of Electrical Workers
									Local Unions No. 663;
									International Association of
									Machinists; AFL-CIO Tool and Die
									Makers Local Lodge 78, District
									10; International Union of
						1			Operating Engineers Local Union
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004	212-269	2500 <u>bmehlsack@gkllaw.com</u>	Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333	617-482	1776 pbilowz@goulstonstorrs.com	Counsel to Thermotech Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Grant & Eisenhofer P.A.	James J Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	jsabella@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
, , , , , , , , , , , , , , , , , , , ,										Counsel to Grote Industries;
Carridge Hand & Bitcher H. B	J. Michael Debbler, Susan	1900 Fifth Third Center	E44 Walnut Change	Cin nin noti	011	45000		E40 C04 C4C4	mdebbeler@graydon.com	Batesville Tool & Die; PIA Group;
Graydon Head & Ritchey LLP Greenberg Traurig, LLP	M. Argo Maria J. DiConza	MetLife Bldg	511 Walnut Street 200 Park Avenue	Cincinnati New York	OH NY	45202 10166		513-621-6464 212-801-9200		Reliable Castings Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500		Counsel to Samtech Corporation
Greensfelder, Hemker & Gale,	Cherie Macdonald	1000 Louisiaria	Suite 1000	Tioustori	17	77002		713-374-3300	ckm@greensfelder.com	Couriser to Samtech Corporation
P.C.	J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	МО	63102		314-241-9090	ipb@greensfelder.com	Counsel to ARC Automotive, Inc.
F.O.	J. Fallick brauley	10 S. Broadway	Suite 200	St. Louis	IVIO	03102		314-241-9090	<u>pb@greensielder.com</u>	Counsel to Casco Products, a Unit
Hahn Loeser & Parks LLP	Lawrence E Oscar Christopher W Peer	200 Public Square	Suite 2800	Cleveland	ОН	44114		216-621-0150	leoscar@hahnlaw.com cpeer@hahnlaw.com	of Sequa Corporation and ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J.Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
										Counsel to Alliance Precision
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	rjclark@hancocklaw.com	Plastics Corporation
Harrington, Dragich & O'Neill PLLC	David G Dragich	21043 Mack Avenue		Grosse Pointe Woods	MI	48236		313-886-4550	ddragich@hdolaw.com	Counsel to Intermet Corporation
-										Counsel to Baker Hughes Incorporated; Baker Petrolite
Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338	hleinwand@aol.com	Corporation
Haskell Slaughter Young & Rediker LLC	Robert H. Adams	2001 Park Place North	Suite 1400	Birmingham	AL	35203		205-251-1000	rha@hsy.com	Counsel to Simco Construction, Inc.
Nedikei ELO	Nobell II. Adallis	20011 dik i lace Notti	Suite 1400	Diffilligitatii	AL	33203		203-231-1000	judith.elkin@haynesboone.co	Counsel to Highland Capital
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	<u>m</u>	Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
		11311 Chinden Blvd., M/S								Counsel to Hewlett-Packard
Hewlett-Packard Company	Ramona S. Neal	314		Boise	ID	83714-0021		208-396-6484	Ramona.neal@hp.com	Company
, , ,										Counsel to Hewlett-Packard
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760		Financial Services Company
Hinckley Allen & Snyder LLP	Michael J Pendell	185 Asylum St CityPlace I	35th Floor	Hartford	CT	06103-3488		860-725-6200		Counsel to Barnes Group, Inc.
Librarda 9 Dareley LLD	J. Eric Charlton	300 South Salina Street	DO D 4070	C	NY	13221-4878		245 425 2746	echarlton@hiscockbarclay.co	Coursel to CW Blootics Inc
Hiscock & Barclay, LLP	J. EIIC CHAIROH	300 South Saina Street	PO Box 4878	Syracuse	INT	13221-4070		315-425-2716	<u>III</u>	Counsel to GW Plastics, Inc.
	Garry M. Graber	60 E 42nd St 37th FI		New York	NY	10165-0150		212-661-3535	ggraber@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W. 555 Thirteenth	Washington	D.C.	20004-1109		202-637-5677	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp. Counsel to Umicore Autocat
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan@hhlaw.com	Canada Corp.
				J						
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
									matthew.morris@hoganlovells.	
- U	Matthew P Morris	875 Third Avenue	000 W I I	New York	NY	10022		212-918-3000	<u>com</u>	Counsel to TESA AG
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Batr. In	2290 First National Building	660 Woodward Avenue	Detroit	МІ	48226		212 465 7214	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Conn, LLP	Donald T. Baty, Jr.	2290 First National Building	Avenue	Detroit	IVII	48226		313-465-7314	dbaty@nonigman.com	or America
Honigman, Miller, Schwartz and			660 Woodward							Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc Motors and Actuators Division; Valeo Electrical Systems, Inc Wipers Division; Valeo
	E. Todd Sable	2290 First National Building	Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	I. W. Winsten, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	МІ	48226		313-465-7608	iww@honigman.com	Counsel to Affina Group Holdings Inc.
Com, EE	i. vv. vvinotori, Eoq.	2230 Filot Hattorial Ballating	/ (VOII do	Botron	1411	10220		010 100 1000	iww enoniginari.com	Attorneys for Guide Corporation
Honigman, Miller, Schwartz and										and Lightsource Parent
	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	Imurphy@honigman.Com	Corporation
Honigman, Miller, Schwartz and			660 Woodward							Counsel for Valeo Climate Control,
Cohn, LLP	Seth A Drucker	2290 First National Building	Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Corp.
Howard & Howard Attorneys PC I	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko@howardandhoward.	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan &			Ste 600 One Tower							Counsel to Vanguard Distributors,
	Louis G. McBryan	3101 Tower Creek Parkway	Creek	Atlanta	GA	30339		678-384-7000	Imcbryan@hwmklaw.com	Inc.
			1700 Canton			10001				Counsel to ZF Group North
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	Avenue	Toledo	ОН	43624		419-255-4300	<u>irhunter@hunterschank.com</u>	America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	ОН	43624		419-255-4300	tomschank@hunterschank.co	Counsel to ZF Group North America Operations, Inc.
	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201			sholmes@hunton.com	Counsel to RF Monolithics, Inc.
	Ann E. Evanko	1300 Liberty Building	.cor Bryan Guoci	Buffalo	NY	14202			aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200				Counsel to Sumco. Inc.
				in an an append					henry.efroymson@icemiller.co	
Ice Miller LLP	Henry A. Efroymson	One American Square	29th Floor	Indianapolis	IN	46482		317-236-2397	m	Counsel to Fin Machine Co. Ltd
										General Counsel & Vice President
Infineon Technologies North										for Infineon Technologies North
America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	America Corporation
										Global Account Manager for
Infineon Technologies North										Infineon Technologies North
America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillispie@infineon.com	America
										Counsel to International
										Brotherood of Electrical Workers
										Local Unions No. 663:
										International Association of
										Machinists: AFL-CIO Tool and Die
										Makers Local Lodge 78, District
										10; International Union of
International Union of Operating										Operating Engineers Local Union
Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Nos. 18, 101 and 832
Liigiileeis	Richard Gillin	1125-17til Aveilde, N.W.		vvasnington	DC	20030		202-429-9100	<u>rgmmræidde.org</u>	1405. 10, 101 and 032
										Counsel to Constellation
Jackson Walker LLP	Bruce J. Ruzinsky	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	bruzinsky@iw.com	NewEnergy, Inc.
Jacksoff Walker LLI	Bruce 5. Ruzirisky	1401 McKilliley St Ste 1900		Tioustori	17	77010		713-731-4200	DIUZIIISKY @ JW.COIII	Counsel to Constellation
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	hforrest@jw.com	NewEnergy, Inc.
Jackson Waiker LLI	rieatrier W. i Oriest	901 Main St Ste 000		Dallas	17	73202		214-333-0000	monest@jw.com	Counsel to Port City Die Cast and
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	МІ	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Port City Group Inc
James IX Schedene	Will Schultz, General	001 Terrace Street	1 O DOX 700	Widskegon	IVII	43443-0700		231-722-1021	JKS@Farmentenaw.com	General Counsel to Jason
Jason, Inc.	Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	wschultz@jasoninc.com	Incorporated
Jason, Inc.	Courisei	411 E. WISCONSIII AVE	Suite 2120	Willwaukee	VVI	33202		414-211-2110	wschultz@jasoninc.com	Counsel to SPX Corporation
										(Contech Division), Alcan Rolled
										Products-Ravenswood, LLC.
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	lu .	60611		212 222 0250	rpeterson@ienner.com	Tenneco Inc. and Contech LLC
Johnston, Harris Gerde &	Rollaid K. Feleisoli	Offe IBIVI Flaza		Criicago	IL	00011		312-222-9330	ipeterson@jermer.com	Counsel to Peggy C. Brannon, Bay
Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	gerdekomarek@bellsouth.net	County Tax Collector
Kullatek, F.A.	Jerry W. Gerde, Esq.	239 E. 4111 St.		Fallallia City	FL	32401		030-703-0421	gerdekomarek@bensodm.net	County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	cball@ionesdav.com	Counsel to WL. Ross & Co., LLC
Jones Day	Corinne Ball	222 East 41st Street		New York	INY	10017		212-326-7844	cbail@jonesday.com	Attorneys for Symantec
	Peter J. Benvenutti								nihanyanytti@ianaaday.aam	, ,
Janes Davi		555 California St 26th Floor		San Francisco	CA	94104		445 000 0000	pjbenvenutti@jonesday.com mcorrea@jonesday.com	Corporation, Successor-in-Interest
Jones Day	Michaeline H. Correa	555 California St Zoth Floor		San Francisco	CA	94104		415-626-3939	mcorrea@jonesday.com	to Veritas Corporation
Janes Davi	Coott I Friedman	222 Fact 44 of Charlet		Na Vanle	NY	10017		242 222 2222	-:t-:d	Cauracite Wil Base 8 Ca. LLC
Jones Day	Scott J. Friedman	222 East 41st Street		New York	INT	10017		212-326-3939	sjfriedman@jonesday.com	Counsel to WL. Ross & Co., LLC
										Counsel to TDK Corporation
Ketter Mushia Dassans : U.S.	Jaha D. Cianas Ec	FOE West Mannes Christ		Chi		00004		240 000 5000	inha ninnan@lastanlass	America and MEMC Electronic
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661	-	312-902-5200	john.sieger@kattenlaw.com	Materials, Inc.
Kara Oshalar I I D	D'-1 1 O O 1	405 Deal Assessed		Name	N. D. C	40000 0500		040 000 0000		Counsel to InPlay Technologies
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kayescholer.com	Inc
Kegler, Brown, Hill & Ritter Co.,	Karanth B. Oarla	05 5 - 1 01-1 - 01-1	0. 11. 4000	0.1	011	40045		044 400 5 :00	Landa a Rivata in a	Counsel to Solution Recovery
LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Services

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	Isarko@kellerrohrback.com claufenberg@kellerrohrback.c om eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings- Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings- Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kallan Dana O Wanna I I D	Occio A Malfa	404 Bad A	,	N V I	ND/	40470				Counsel to the Pension Benefit
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	cwolfe@kelleydrye.com	Guaranty Corporation Counsel to the Pension Benefit
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	mstone@kelleydrye.com	Guaranty Corporation Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	sjennik@kjmlabor.com	America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kerr Russell & Weber PLC	James E. DeLine	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200		Counsel to Pontiac Coil, Inc.
Kerr Russell & Weber PLC	Patrick Warren Hunt	500 Woodward Avenue	Suite 2500	Detroit	MI	48226		313-961-0200	pwh@krwlaw.com	Counsel to Pontiac Coil, Inc.
King & Spalding, LLP	Daniel Egan	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	degan@kslaw.com	Counsel to KPMG LLP
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	David Spiegel	300 North LaSalle		Chicago	IL	60654			david.spiegel@kirkland.com	
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel@kirkland.com	Counsel to Lunt Mannufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@klng.com	Counsel to Wilmington Trust Company, as Indenture trustee
Kokomo Gas & Fuel Company	Patti E Pope Revenue Recovery Manager	Northern Indiana Public Service Company	801 East 86th Avenue	Merrillville	IN	46410			pepope@nisource.com	Kokomo Gas & Fuel Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel to HP Enterprise
Kramer Levin Naftalis & Frankel										Services, LLC; Vishay Americas
LLP	Jordan D Kaye	1177 Avenue of the Americas		New York	NY	10036		212-715-9489	jkaye@kramerlevin.com	Inc.
Krugliak, Wilkins, Griffiths &	0 00	4=== 14	D D D 00000		011					0 14 6 14 11
Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	ОН	44735-6963		330-497-0700	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
										Counsel to DaimlerChrysler
										Corporation; DaimlerChrylser Motors Company, LLC;
Kutak Rock LLP	Jav Selanders	1010 Grand Blvd Ste 500		Kansas City	МО	64106		816-502-4617	jay.selanders@kutakrock.com	DaimlerChrylser Canada, Inc.
Kutchin & Rufo. P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000		Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook &		THE COME TIME	Cuito 020	200.0		02.00.000		0.1. 0.12 0000	National Charles In March 1981	Councer to Famous Corporation
Guinta, P.C.	Adam D. Bruski	309 Davidson Building	PO Box 835	Bay City	МІ	48707-0835		989-893-3518	adbruski@lambertleser.com	Counsel to Creditor Linamar Corp.
Lambert, Leser, Isackson, Cook &	<u> </u>	3		1,1,1						
Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	robert.rosenberg@lw.com	UCC Professional
I am Offices of Michael Oll Issues	Michael Olllever Fee	CO NI Walant Charact		West Observe	DA.	40000		C40 700 4000		Counsel to A-1 Specialized
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Services and Supplies Inc Counsel to Freescale
										Semiconductor, Inc. f/k/a Motorola
										Semiconductor, Inc. I/Va Motorola Semiconductor Systems (U.S.A.)
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@Irlaw.com	Inc.
EGWIS GITG TYOOG EET	res chance, Esq.	Che Court Charen Check	Cuito 700	Tuccon	,	00701		020 020 1121	TOTATION STITUTE TO THE TOTAL	Counsel to Freescale
										Semiconductor, Inc. f/k/a Motorola
										Semiconductor Systems (U.S.A.)
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@Irlaw.com	Inc.
		General Counsel for Linear	1630 McCarthy							Counsel to Linear Technology
Linear Technology Corporation	John England, Esq.	Technology Corporation	Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Corporation
Linebarger Goggan Blair &									austin.bankruptcy@publicans.d	Counsel to Cameron County,
Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	<u>om</u>	Brownsville ISD
Linebarger Goggan Blair &	EP-short Man	0000 B Ot	0 11 1000	D. II.	T)/	75004		044 000 0000		Counsel to Dallas County and
Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	<u>om</u>	Tarrant County Counsel in Charge for Taxing
										Authorities: Cypress-Fairbanks
Linebarger Goggan Blair &									houston bankruptcy@publican	
Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	s.com	of Houston, Harris County
Campson, EEI	John F. Billinan	1 .O. BOX 3004		rioustori	17	77200 0004		7 10 044 0470	3.0011	Counsel to Sedgwick Claims
										Management Services, Inc. and
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	kwalsh@lockelord.com	Methode Electronics, Inc.
										·
										Counsel to Methode Electronics,
Locke Lord Bissell & Liddell	Timothy S. McFadden	111 South Wacker Drive		Chicago	IL	60606		312-443-0370	tmcfadden@lockelord.com	Inc.
										Counsel to Creditor The Interpublic
										Group of Companies, Inc. and
1 0 1 11 5	D. Craman, Caland	245 Darly Aven		Nam Vo	NIX	40454 0005		040 407 4000	and the second second	Proposed Auditor Deloitte &
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Touche, LLP

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
John 7 He i	CONTINUE	//DDI(LOO)	ADDITECT	0	017112					Counsel to Industrial Ceramics
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Corporation
										Counsel to Daewoo International
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	(America) Corp.
										Counsel to Teachers Retirement
										System of Oklahoma: Public
										Employes's Retirement System of
										Mississippi; Raifeisen
										Kapitalanlage-Gesellschaft m.b.H
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee@lowenstein.com	and Stichting Pensioenfords ABP
I acceptate to the BO	Karath A. Barra	051:::		D I I		07000		070 507 0500		Counsel to Cerberus Capital
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Management, L.P.
										Counsel to Teachers Retirement
										System of Oklahoma; Public
										Employes's Retirement System of
										Mississippi; Raifeisen
										Kapitalanlage-Gesellschaft m.b.H
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	and Stichting Pensioenfords ABP
										Counsel to Cerberus Capital
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068			vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell,	Timeent 7 ii 27 igeetine	oo Emilyoton 7 trondo		recording		0.000		0.000.2000	raagsemie (newshistemiesin	Councer to 711 at Corporation
Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	ОН	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth &										Attorney for Danice Manufacturing
Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	со	80111		303-957-4254	ilanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 200 Suite 250	Pepper Pike	OH	44124		216-514-4935		Counsel to Venture Plastics
Marganes & Ecvinson, EEI	LCarrivi. Capiari, L3q.	30 100 Chaghir Bodicvard	Guite 250	г сррсі і ікс	OH	77127		210 314 4333	inceminegal.com	Counsel to H.E. Services
										Company and Robert Backie and
										Counsel to Cindy Palmer, Personal
										Representative to the Estate of
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Michael Palmer
										Counsel to NDK America,
										Inc./NDK Crystal, Inc.; Foster
										Electric USA, Inc.; JST
										Corporation; Nichicon (America)
										Corporation; Taiho Corporation of
										America; American Aikoku Alpha,
										Inc.; Sagami America, Ltd.; SL
Masuda Funai Eifert & Mitchell,										America, Inc./SL Tennessee, LLC
Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL NV	60601-1262		312-245-7500		and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC Counsel to General Products
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Delaware Corporation
modanti d English, EE		Tour Saleway Sortion	100 Mulborry Offeet	ITOWAIN	. 10	0.102 4090		0.10 022 7444	ogiao emocantor.com	Counsel to Themselves (McCarthy
McCarthy Tetrault LLP	Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	Isalzman@mccarthy.ca	Tetrault LLP)
		-								Counsel for Temic Automotive of
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	North America, Inc.

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COMPANY	CONTACT									
	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel to Linear Technology
										Corporation, National
										Semiconductor Corporation;
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	imsullivan@mwe.com	Timken Corporation
										Counsel to National
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Semiconductor Corporation
	Steven P. Handler Monica	_							shandler@mwe.com	Counsel for Temic Automotive of
McDermott Will & Emery LLP	M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	mquinn@mwe.com	North America, Inc.
	0 "11 0 : 5		0 % 0400		011			0.40 0.40 5.400	sopincar@mcdonaldhopkins.c	Counsel to Republic Engineered
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	ОН	44114		216-348-5400	<u>om</u>	Products, Inc.
McDonald Hopkins Co., LPA	Chaum M. Bilay, Eag	600 Superior Avenue, E.	Suite 2100	Cleveland	ОН	44114		246 249 5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney &	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cieveianu	ОП	44114		210-340-3400	silley@mcdonaldriopkins.com	Counsel to New Jersey Self-
Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	ibernstein@mdmc-law.com	Insurers Guaranty Association
Carpenter, LLI	Jenney Bennstein, Esq.	Three Galeway Certier	901 East Cary	INCWAIN	143	07102-4079		373-022-7711	amccollough@mcquirewoods.	Counsel to Siemens Energy &
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	Street	Richmond	VA	23219-4030		804-775-1000	com	Automation, Inc.
	/ taren e mecemeagn zeq	Che camer Comer	901 East Cary	T CONTROLLE		20210 1000		0011101000	50111	Counsel for CSX Transportation,
McGuirewoods LLP	Daniel F Blanks	One James Center	Street	Richmond	VA	23219		804-775-1000	dblanks@mcquirewoods.com	Inc.
	Damer Dame	one cames come.	0001	T tion in toriu		202.0		0011101000	abianne (moquire woode.com	
										Counsel to Siemens Logistics
			901 East Cary						imaddock@mcquirewoods.co	Assembly Systems, Inc.; Counsel
McGuirewoods LLP	John H Maddock III	One James Center	Street	Richmond	VA	23219-4030		804-775-1178	m	for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein,	Attn Thomas R Slome									Counsel for Pamela Geller; JAE
P.C.	Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome@msek.com	Electronics, Inc.
										Counsel to The International Union
										of Electronic, Salaried, Machine
										and Furniture Workers -
Meyer, Suozzi, English & Klein,										Communications Workers of
P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	America
7	Merle C. Meyers	44 Montgomery Street		San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	
	M. E Manage	Deal above De Nation		Disconded a Dead		00707 4005		004 000 5000		9 31
	M. Evan Meyers	Berksnire Building		Riverdale Park	MD	20/3/-1385		301-699-5800	emeyers@mrnaw.net	
	Dobort H. Dooonhoum	Borkshire Building		Diverdele Derk	MD	20727 1205		201 600 5000	rracanhaum@mrrlauv.nat	
P.A.	Robert H. Rosenbaum	Berkstille Bullding		Riverdale Park	טועו	20/3/-1303		301-699-3600	nosenbaum@mmaw.net	
Miami-Dade County Tay Collecto	r April Burch	Paralegal I Init		Miami	EI	33130		305-375-5314	mdtchkc@miamidade.gov	
Wilarii-Dade County Tax Collecto	April Bulcii	i araiegai Offic	Ste 1403	IVIIAIIII	1 -	33130		303-373-3314	matchice mamidade.gov	Wilami-Dade County
			3030 W. Grand							Attorney General for State of
Michael Cox		Cadillac Place		Detroit	М	48202		313-456-0140	miag@michigan.gov	-
Wildrider Gex		Caamao i lacc	Biva., Callo 10 200	Dottoit	1411	10202		010 100 0110	mag emongan.gov	Assistant Attorney General for
										Worker's Compensation Agency;
Michigan Department of Labor	1									Administration for the State of
Michigan Department of Labor and Economic Growth, Worker's				1	1				1	
and Economic Growth, Worker's	Dennis J. Raterink	PO Box 30736		Lansing	IMI	148909-7717		1517-373-1176	raterinkd@michigan.gov	Michigan
o i	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterinkd@michigan.gov	Michigan Attorney General for Worker's
and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterinkd@michigan.gov	Attorney General for Worker's
and Economic Growth, Worker's	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1176	raterinkd@michigan.gov	
Meyer, Suozzi, English & Klein, P.C. Meyers Law Group, P.C. Meyers, Rodbell & Rosenbaum, P.A. Meyers, Rodbell & Rosenbaum, P.A. Miami-Dade County Tax Collecto Michael Cox	Hanan Kolko Merle C. Meyers M. Evan Meyers Robert H. Rosenbaum r April Burch	1350 Broadway 44 Montgomery Street Berkshire Building Berkshire Building Paralegal Unit Cadillac Place	Suite 501 Suite 1010 6801 Kenilworth Avenue, Suite 400 6801 Kenilworth Avenue, Suite 400 140 West Flagler St Ste 1403 3030 W. Grand Blvd., Suite 10-200	New York San Francisco Riverdale Park Riverdale Park Miami Detroit	MD MD FL MI	10018 94104 20737-1385 20737-1385 33130 48202		415-362-7500 301-699-5800 301-699-5800 305-375-5314 313-456-0140	mmeyers@mlq-pc.com emeyers@mrrlaw.net rrosenbaum@mrrlaw.net mdtcbkc@miamidade.gov miag@michiqan.gov	America Counsel to Alps Automotic Counsel to Prince George Maryland Counsel to Prince George Maryland Paralegal Collection Spec Miami-Dade County Attorney General for State Michigan, Department of Assistant Attorney Gener Worker's Compensation of Attorney for the Funds

Pg 19 of 46 DPH Holdings Corp. Post-Emergence 2002 List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY PHONE	EMAIL	PARTY / FUNCTION
	oon me	/IDDI(E001	ADDICEOL	0					Counsel to Computer Patent
									Annuities Limited Partnership,
									Hydro Aluminum North America,
									Inc., Hydro Aluminum Adrian, Inc.,
									Hydro Aluminum Precision Tubing
									NA, LLC, Hydro Alumunim Ellay
									Enfield Limited, Hydro Aluminum
									Rockledge, Inc., Norsk Hydro
									Canada, Inc., Emhart
									Technologies LLL and Adell
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202	410-385-3418	trenda@milesstockbridge.com	Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219		vjones@millermartin.com	Counsel to Averitt Express
Willer & Wartin FLLC	Thomas P. Sarb	150 Fourth Ave North	Suite 800, PO Box	INASTIVITE	IIN	3/219	616-831-1748		Couriser to Averitt Express
Miller Johnson	Robert D. Wolford	250 Monroe Avenue, N.W.	306	Grand Rapids	MI	49501-0306	616-831-1726	wolfordr@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and	Robert D. Wolloid	250 Mornoe Avenue, N.W.	300	Granu Napius	IVII	49301-0300	010-831-1720	wonordr@milerjornison.com	Counsel to Wells Operating
Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226	313-496-8452	greenj@millercanfield.com	Partnership, LP
Miller, Canfield, Paddock and	Johannan S. Green	150 W. Jellerson Avenue	Suite 2500	Delioit	IVII	40220	313-490-6432	green @millercarilleld.com	Counsel to Brose North America
Stone, P.L.C.	Marc N. Swanson	150 W. Jefferson Avenue	Suite 2500	Detroit	МІ	48226	313-963-6420	swansonm@millercanfield.com	Holding LP and its affiliates
Storie, P.L.C.	Marc N. Swanson	150 W. Jellerson Avenue	Suite 2500	Detroit	IVII	40220	313-963-6420	swansonin@millercanileid.com	Counsel to Niles USA Inc.;
									Techcentral, LLC; The Bartech
Miller, Canfield, Paddock and									Group, Inc.; Fischer Automotive
. , ,	Timethy A. Fugge	150 W. Jefferson Avenue	Cuito 2500	Dotroit	NAI.	48226	212 406 8425	fusco@millercanfield.com	
Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226	313-496-8435	rusco@miliercanfield.com	Systems Counsel to Hitachi Automotive
Mintz. Levin. Cohn. Ferris								piricotta@mintz.com	
	David I Disatte	One Financial Center		Dantas		00444	647 540 6000	pricotta@mintz.com	Products (USA), Inc. and Conceria
Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111	617-542-6000	pricotta@mmz.com	Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	li .	60532	630-527-4254	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Wolex Connector Corp	Jen Oll	2222 Wellington Ct.		LISIC	IL	00332	030-321-4234	Jen.Otte molex.com	Course to Molex Connector Corp
									Counsel to ITT Industries, Inc.;
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060	212-309-6000	agottfried@morganlewis.com	Hitachi Chemical (Singapore), Ltd.
	Menachem O.							mzelmanovitz@morganlewis.c	Counsel to Hitachi Chemical
Morgan, Lewis & Bockius LLP	Zelmanovitz	101 Park Avenue		New York	NY	10178	212-309-6000	<u>om</u>	(Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017	213-612-1163	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
								_	
									Counsel to Standard Microsystems
									Corporation and its direct and
									indirect subsidiares Oasis
									SiliconSystems AG and SMSC NA
Market Hard Harring 8 11 - 2									Automotive, LLC (successor-in-
Moritt Hock Hamroff & Horowitz									interst to Oasis Silicon Systems,
LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530	516-873-2000	lberkoff@moritthock.com	Inc.)
	Raymond J. Urbanik,						214 955 7500	rurbanik@munaah aam	
	Esq., Joseph J.		500 North Akard				214-855-7590 214-855-7561	rurbanik@munsch.com iwielebinski@munsch.com	Councel to Toyon Instruments
Munach Hardt Kanf & Herr D.C.	Wielebinski, Esq. and	2000 Lincoln Diozo		Delles	DV	75204 6650		drukavina@munsch.com	Counsel to Texas Instruments
Munsch Hardt Kopf & Harr, P.C.	Davor Rukavina, Esq.	3800 Lincoln Plaza	Street	Dallas	RX	75201-6659	214-855-7587	urukavina@munscn.com	Incorporated Counsel to Lankfer Diversified
Nantz, Litowich, Smith, Girard &	Condro C U:	2025 Foot Politics - C.F.	Cuito 600	Crond Danid	N.41	10516	040 077 0077	condu@nlog.cc=	
Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546	616-977-0077	sandy@nlsg.com	Industries, Inc.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel to 975 Opdyke LP; 1401
										Troy Associates Limited
										Partnership; 1401 Troy Associates
										Limited Partnership c/o Etkin
										Equities, Inc.; 1401 Troy
										Associates LP; Brighton Limited
										Partnership; DPS Information
										Services, Inc.; Etkin Management
										Services, Inc., Etkin Management
Nathan, Neuman & Nathan, P.C.	Kenneth A Nathan	29100 Northwestern Highway	Suite 260	Southfield	МІ	48034		248-351-0000	Knathan@nathanneuman.com	Properties
rvatriari, rvediriari a rvatriari, r .o.	Refileti A. Natilali	23 Too Northwestern Flighway	Guile 200	Coulinicia	IVII	40004		240 001 0000	Triatriari e riatriari i curiari.com	Vice President and Senior Counsel
										to National City Commercial
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	ОН	45203		513-455-2300	I.moore@pnc.com	Capital
National City Commercial Capital	Lisa IVI. IVIOOTE	993 Daitori Averide		Ciriciiriati	011	43203		313-433-2390	I.moore@pric.com	Counsel to Datwyler Rubber &
										Plastics, Inc.; Datwyler, Inc.;
Nelson Mullins Riley &								803-7255-	george.cauthen@nelsonmullin	Datwyler i/o devices (Americas),
Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	sc	29201		9425	s.com	Inc.; Rothrist Tube (USA), Inc.
Scarborougii	George B. Cautrieri	1320 Maii Street, 17tii 1 looi	TO BOX TIOTO	Columbia	30	29201		3423	S.COIII	inc., Rounist Tube (OSA), inc.
New Jersey Attorney General's	Tracy E Richardson		25 Market St P.O.						tracy.richardson@dol.lps.state.	Deputy Attorney General - State of
Office Division of Law		R.J. Hughes Justice Complex		Trenton	NJ	08628-0106		609-292-1537	ni.us	New Jersey Division of Taxation
Office Division of Law	Deputy Attorney General	13. Hagires sustice Complex	DOX 100	TTETILOTT	140	00020-0100		009-292-1337	III.us	New Jersey Division of Taxation
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	ОН	44114		216-586-3939	dgheiman@jonesday.com	Counsel to WL. Ross & Co., LLC
Nottii Foiiit	David G. Heiman	901 Lakeside Averide		Cieveiariu	ОП	44114		210-360-3939	cahope@chapter13macon.co	Couriser to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Mason	GA	31202		478-742-8706	<u>cariope@criapter13macon.co</u>	Office of the Chapter 12 Trustee
Office of the Chapter 13 Trustee Office of the Texas Attorney	Сапіне норе	P.O. BOX 954		Macon	GA	31202		4/0-/42-0/00	III	Office of the Chapter 13 Trustee Counsel to The Texas Comptroller
,	lov/W/ Huret	P.O. Box 12548		Austin	TX	70711 0510		E10 47E 4061	jay.hurst@oag.state.tx.us	of Public Accounts
General	Jay W. Hurst			Austin	1.7	78711-2548		512-475-4861	jay.nurst@bag.state.tx.us	of Public Accounts
Ohio Faviores antal Brots stice		Principal Assistant Attorney	20 E D C+ 0E+							Attangant for Chata of Ohio
Ohio Environmental Protection	a/a Miahalla T. Cutton	General Environmental Enforcement Section	30 E Broad St 25th	Calmakina	ОН	40045		04.4.400.0700		Attorney for State of Ohio,
Agency	c/o Michelle T. Sutter	Enforcement Section	FI	Columbus	OH	43215		614-466-2766	msutter@ag.state.oh.us	Environmental Protection Agency
Ortonia Inc.	Michael M. Zizza, Legal	44 Mars day Bread		Dillogica		04004		070 004 5005	ortal and a Resident and a second	
Orbotech, Inc.	Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Company
										Counsel to Ameritech Credit
OlDavido Kattar & Maado	Minhaal Manada	55 M Madaa Da	C+= 4.400	Chinana		00045		242 040 2020	mmoody@orourkeandmoody.c	Corporation d/b/a SBC Capital
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	<u>om</u>	Services
										O I to A Brand to t
Omiala Haminartan 8 Cataliffa H.D.	Absent Franksish Fran	CCC Fifth Assessed		Na Vaul	NIX	40400		040 500 5407		Counsel to America President
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Lines, Ltd. And APL Co. Pte Ltd.
	Francisco D. Haldara III									Comment to America President
0	Frederick D. Holden, Jr.,	105 11 1 011		0 =	0.4	04405		445 770 5700	first transfer and transfer	Counsel to America President
Orrick, Herrington & Sutcliffe LLP	ESQ.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Lines, Ltd. And APL Co. Pte Ltd.
		54 West 50 - 1 Otto - 1 - 1 Otto								
0-1-1 111-1 0 0 1-1% 11 0	Davis Blasses Is	51 West 52nd Street at 6th		Name Vand	ND/	40400 0004		040 500 0745	D. Inc. and a Constant of the Constant	Occupation Book of Association N.A.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	Avenue		New York	NY	10103-0001		212-506-3715	Rdaversa@orrick.com	Counsel to Bank of America, N.A.
Pachulski Stang Ziehl & Jones	Mishael D. Caidl	919 N. Market Street, 17th	D O D 0705	\\/:\:	DE	40000 0705		200 050 4400		Courselfor Forest Cooking Inc.
LLP	Michael R. Seidl	Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszjlaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones	Robert J. Feinstein	700 This I A		Name	ND/	40047.0004		040 504 7700	Rfeinstein@pszjlaw.com	0
LLP	Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	lscharf@pszjlaw.com	Counsel for Essex Group, Inc.
B-W B-H W-l- 0 T-l										Counsel to American Finance
Patterson Belknap Webb & Tyler	Desired A. Leaver desired	4422 Avenue 46 th - A		Na Va :1	NIX	40000		040 000 0700	dalamanthal@alatata	Group, Inc. d/b/a Guaranty Capital
LLP	Daniel A. Lowenthal	1133 Avenue of the Americas		New York	NY	10036		212-336-2720	dalowenthal@pbwt.com	Corporation
S S										
Patterson Belknap Webb & Tyler	David W. Dykhouse					40000 07:-		0.10.000.00		Attorneys for Fry's Metals Inc. and
LLP	Phyllis S. Wallitt	1133 Avenue of the Americas	1	New York	NY	10036-6710	Ì	212-336-2000	dwdykhouse@pbwt.com	Specialty Coatings Systems Eft

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COMPANY	0017407	4555504	40000000	OUTV	07475	710	AND THE PARTY OF T		DARTY / FUNCTION
COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY PHONE	EMAIL	PARTY / FUNCTION
David L. Canada Ca. J.DA	David II. Connette	420 W Conserved Ct Cts 450		Davidan	OLL	45.400	007 000 4055		Attorneys for F&G Multi-Slide Inc
Paul H. Spaeth Co. LPA Paul, Weiss, Rifkind, Wharton &	Paul H. Spaeth	130 W Second St Ste 450		Dayton	ОН	45402	937-223-1655	spaethlaw@phslaw.com	and F&G Tool & Die Co. Inc. Counsel to Merrill Lynch, Pierce,
	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064	212 272 2000	arosenberg@paulweiss.com	Fenner & Smith, Incorporated
Gailisoil	Andrew N. Rosenberg	1285 Averide of the Americas		New TOIK	INT	10019-0004	212-373-3000	arosenberg@paulweiss.com	Counsel to Noma Company and
Paul, Weiss, Rifkind, Wharton &									General Chemical Performance
	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	ddavis@paulweiss.com	Products LLC
Carricon	Douglas IX. Davis	1200 / Worldo of the / thioridae		TOW TORK		10010 0001	212 070 0000	addvio@padiwolog.som	Counsel to Noma Company and
Paul, Weiss, Rifkind, Wharton &									General Chemical Performance
	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	emccolm@paulweiss.com	Products LLC
									Assistant Attorney General for
			3030 W. Grand						State of Michigan, Department of
Peggy Housner		Cadillac Place	Blvd., Suite 10-200	Detroit	MI	48202	313-456-0140	housnerp@michigan.gov	Treasury
									Counsel to UVA Machine
									Company and its successors by
Penachio Malara LLP	Anne Penachio	235 Main Street	Suite 600A	White Plains	NY	10601	914-946-2889	apenachio@pmlawllp.com	acquisition
									Counsel for Illinois Tool Works
									Inc., Illinois Tool Works for Hobart
									Brothers Co., Hobart Brothers
5 011 1115		00 1 11111							Company, ITW Food Equipment
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436	203-319-4022	kmayhew@pepehazard.com	Group LLC and Tri-Mark, Inc.
									Counsel to Capro, Ltd, Teleflex
									Automotive Manufacturing
			Eighteenth & Arch						Corporation and Teleflex Incorporated d/b/a Teleflex Morse
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Streets	Philadelphia	PA	19103-2799	215-981-4000	lawallf@pepperlaw.com	(Capro)
	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
r epper, riaminton EEr	Tierry Jane	1313 Warket Street	1 O BOX 1709	vviiiiiiigtori	DL	13033-1703	302-111-0300	<u>јапен в рерренам.com</u>	Counsel to Capro, Ltd; Teleflex
									Automotive Manufacturing
									Corporation; Teleflex Incorporated;
			Eighteenth & Arch						Ametek; Cleo, Inc.; Sierra
Pepper, Hamilton LLP	Nina M. Varughese	3000 Two Logan Square	Streets	Philadelphia	PA	19103-2799	215-981-4000	varughesen@pepperlaw.com	International, Inc.
11 /	·	9 1		,					·
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	ОН	45423-2700	937-223-1130	scarter@pselaw.com	
									Counsel to FCI Canada, Inc.; FCI
									Electronics Mexido, S. de R.L. de
									C.V.; FCI USA, Inc.; FCI Brasil,
								imanheimer@pierceatwood.co	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101	207-791-1100	<u>m</u>	Gmbh; FCI Italia S. p.A.
									0
									Counsel to FCI Canada, Inc.; FCI
									Electronics Mexido, S. de R.L. de
								kcunningham@pierceatwood.c	C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101	207-791-1100	om	Gmbh; FCI Italia S. p.A.
I IOIOG AIWOOU LLF	real of Curillingham	One Monument Square		i Uttlatiu	IVIL	04101	201-191-1100	<u> </u>	Counsel to Ideal Tool Company,
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146	724-981-1397	rip@pbandg.com	Inc.
agains 200.on a Cordon ELI	ara ar . arka		+		1		724 001 1001		
									Counsel to Clarion Corporation of
Pillsbury Winthrop Shaw Pittman									Counsel to Clarion Corporation of America, Hyundai Motor Company

In re. DPH Holdings Corp., et al. Case No. 05-44481 (RDD)

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
										Counsel to MeadWestvaco Corporation, MeadWestvaco South
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.co	Carolina LLC and MeadWestvaco Virginia Corporation
	margot i i zinon	10 10 Broadway		Trom Tonk		10000 1000		2.2 000 1000	<u></u>	- i
Pillsbury Winthrop Shaw Pittman										Counsel to Clarion Corporation of America, Hyundai Motor Company
LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	and Hyundai Motor America
										Counsel to MeadWestvaco Corporation, MeadWestvaco South
Pillsbury Winthrop Shaw Pittman									richard.epling@pillsburylaw.co	Carolina LLC and MeadWestvaco
LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	<u>m</u>	Virginia Corporation
										Counsel to MeadWestvaco Corporation, MeadWestvaco South
Pillsbury Winthrop Shaw Pittman										Carolina LLC and MeadWestvaco
LLP Porzio, Bromberg & Newman,	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Virginia Corporation
P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman,										Counsel to Neuman Aluminum Automotive, Inc. and Neuman
P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo@pbnlaw.com	Aluminum Impact Extrusion, Inc.
										Counsel to International
										Brotherood of Electrical Workers Local Unions No. 663:
										International Association of
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	ih@previant.com mgr@previant.com	Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
, 55								34 915 684		,
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	356	enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Stephen Tyler Esq	10,000 Midlantic Drive	Suite 100 West	Mt. Laurel	NJ	08054		856-840-2870	xst@qad.com	Counsel to QAD, Inc.
										Counsel to Offshore International,
										Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701			knye@quarles.com	Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rlp@quarles.com	Counsel for Flambeau Inc.
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	apille@reedsmith.com	Counsel to Infineon; Infineon Technologies
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	ОН	44333		330-670-3215	jkaczka@republicengineered.c om	Counsel to Republic Engineered Products, Inc.
inc.	JUSEPII A NACZKA	3770 Ellibassy Faikway		AKIOII	ОН	44333		330-070-3213	OTT	Floudets, IIIc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	ishickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
,	Í		Canto 5550							Counsel to Russell Reynolds
Russell Reynolds Associates, Inc. Satterlee Stephens Burke &	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Associates, Inc. Counsel to Moody's Investors
Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Service Service

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Satterlee Stephens Burke &	CONTACT	ADDITECT	ADDICEOUZ	OIII	OIAIL	211	COUNTRI	THORE	LWAIL	Counsel to Moody's Investors
Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick@ssbb.com	Service
Cattorias Stanhana Burka 9										
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-0200	rcarrillo@ssbb.com	Attorney's for Tecnomec S.r.L.
Burke EEI	Roberto Carrillo	250 Fair Avenue	Suite 1130	INEW TOIK	INI	10109		212-010-9200	dweiner@schaferandweiner.co	Attorney's for rechoniec S.r.L.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<u>m</u>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com mwernette@schaferandweiner.	Counsel to Dott Industries, Inc.
									com	
									shellie@schaferandweiner.co	
Schafer and Weiner PLLC	Michael R Wernette	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<u>m</u>	Counsel to Dott Industries, Inc.
									rheilman@schaferandweiner.c	
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	<u>om</u>	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries
Committatant EEI	Lugorio V. Cookio, VI.	7000 00010 10401		Omougo	10	00000		012 200 0000	ogockio @ ochimilarani.com	Counsel to Parnassus Holdings II,
										LLC and Platinum Equity Capital
Schulte Roth & Zabel LLP	David J. Karp	919 Third Avenue		New York	NY	10022		212-756-2000	david.karp@srz.com	Partners II, LP
										Counsel to Panasonic
Schulte Roth & Zabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212 756 2272	iames.bentlev@srz.com	Autommotive Systems Company of America
Scridite Rotti & Zabei ELF	James 1. Denuey	919 Illiid Aveilue		New TOIK	INI	10022		212-130-2213	james.bentiey@siz.com	of Affierica
										Counsel to Panasonic Automotive
										Systems Company of America;
Schulte Roth & Zabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	D.C. Capital Partners, L.P.
Schwartz Lichtenberg LLP	Barry E Lichtenberg Esq	420 Lexington Ave Ste 2400		New York	NY	10170		212 200 7010	barryster@att.net	Counsel to Marybeth Cunningham
Scriwariz Licriteriberg LLF	Barry E Licriteriberg Esq	420 Lexington Ave Ste 2400		New TOIK	INT	10170		212-309-7010	barryster@att.net	Counsel to Murata Electronics
										North America, Inc.; Fujikura
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	America, Inc.
										Counsel to Murata Electronics
On facility Observed III D	Dalama W. Davada I	COO Field Acce		NI N/I	ND/	10010 1105		040 040 5500		North America, Inc.; Fujikura
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave	Two Seaport Lane,	New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	America, Inc. Counsel to le Belier/LBQ Foundry
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	S.A. de C.V.
Shaw Gussis Fishman Glantz										Counsel to ATC Logistics &
Wolfson & Towbin LLC	Brian L Shaw	321 N. Clark St.	Suite 800	Chicago	IL	60654		312-541-0151	bshaw100@shawgussis.com	Electronics, Inc.
Sheehan Phinney Bass + Green	D A 11	1000 Flor Otro 1	D O D 0704	NA b t		00405.0704		000 007 0400	10-1	Constant Constant Floring
Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc. Counsel to Milwaukee Investment
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Company
Sheppard Mullin Richter &										
Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800		Counsel to Gary Whitney
Sheppard Mullin Richter &	Malast I Or	00 Deal (allea 5)	O. All. Els.	Na	ND/	40440		040 000 000	msternstein@sheppardmullin.c	Counsel to International Rectifier
Hampton LLP Sheppard Mullin Richter &	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	<u>om</u>	Corp. and Gary Whitney
Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter &	THOOGOTO A. COHOT	ooo coun riope oncet	101111001	LOS Aligolos	J.	00071		2.13 020 1700	toorion & oriopparamaiii I.com	Counsel to International Rectifier
Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Corp.
Sher, Garner, Cahill, Richter,										Counsel to Gulf Coast Bank &
Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Trust Company

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Shipman & Goodwin LLP Sills, Cummis Epstein & Gross, P.C. Andr Sills, Cummis Epstein & Gross, P.C. Jack Sills, Cummis Epstein & Gross, P.C. Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Sonnenschein Nath & Rosenthal LLP D. Fa	thleen M. LaManna drew H. Sherman ck M. Zackin lerie A Hamilton mon Kimmelman aim J. Fortgang thleen M. Miller	ADDRESS1 909 Poydras Street One Constitution Plaza 30 Rockefeller Plaza 30 Rockefeller Plaza 650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th Floor	ADDRESS2 28th Floor 1st Floor P.O. Box 410	New Orleans Hartford New York New York Princeton Greenwich	STATE LA CT NY NY NJ	70112-1033 06103-1919 10112 10112 08540	212-64	9-2100 rthibeaux@sh 1-5603 bankruptcv@sh 3-7000 asherman@s 3-7000 izackin@sillsr vhamilton@si skimmelman@sh	mails.com summis.com llscummis.com gesillscummis.com	PARTY / FUNCTION Counsel to Gulf Coast Bank & Trust Company Counsel to Hewlett-Packard Financial Services Company Counsel to Hewlett-Packard Financial Services Company Counsel to Doosan Infracore America Corp.
Klein & Hilbert, LLC Robe Shipman & Goodwin LLP Kath Sills, Cummis Epstein & Gross, P.C. Andr Sills, Cummis Epstein & Gross, P.C. Jack Sills, Cummis Epstein & Gross, P.C. Sills, Cummis Epstein & Gross, P.C. Sills, Cummis Epstein & Gross, P.C. Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa	thleen M. LaManna drew H. Sherman ck M. Zackin lerie A Hamilton mon Kimmelman aaim J. Fortgang thleen M. Miller	One Constitution Plaza 30 Rockefeller Plaza 30 Rockefeller Plaza 650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th	1st Floor	Hartford New York New York Princeton	CT NY NY	06103-1919 10112 10112	860-25 212-64 212-64	1-5603 bankruptcy@ 3-7000 asherman@s 3-7000 izackin@sillsc vhamilton@si skimmelman@s	goodwin.com illscummis.com cummis.com llscummis.com	Trust Company Counsel to Hewlett-Packard Financial Services Company Counsel to Hewlett-Packard Financial Services Company Counsel to Doosan Infracore
Shipman & Goodwin LLP Sills, Cummis Epstein & Gross, P.C. Andr Sills, Cummis Epstein & Gross, P.C. Jack Sills, Cummis Epstein & Gross, P.C. Sills, Cummis Epstein & Gross, P.C. Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Sonnenschein Nath & Rosenthal LLP D. Fa	thleen M. LaManna drew H. Sherman ck M. Zackin lerie A Hamilton mon Kimmelman aaim J. Fortgang thleen M. Miller	One Constitution Plaza 30 Rockefeller Plaza 30 Rockefeller Plaza 650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th	1st Floor	Hartford New York New York Princeton	CT NY NY	06103-1919 10112 10112	860-25 212-64 212-64	1-5603 bankruptcy@ 3-7000 asherman@s 3-7000 izackin@sillsc vhamilton@si skimmelman@s	goodwin.com illscummis.com cummis.com llscummis.com	Counsel to Hewlett-Packard Financial Services Company Counsel to Hewlett-Packard Financial Services Company Counsel to Doosan Infracore
Sills, Cummis Epstein & Gross, P.C. Sills, Cummis Epstein & Gross, P.C. Jack Sills, Cummis Epstein & Gross, P.C. Vale Simc Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	drew H. Sherman ck M. Zackin lerie A Hamilton mon Kimmelman laim J. Fortgang thleen M. Miller	30 Rockefeller Plaza 30 Rockefeller Plaza 650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th		New York New York Princeton	NY NY NJ	10112	212-64 212-64	3-7000 asherman@s 3-7000 jzackin@sillso vhamilton@si skimmelman@	cummis.com cummis.com	Financial Services Company Counsel to Hewlett-Packard Financial Services Company Counsel to Doosan Infracore
P.C. Andr Sills, Cummis Epstein & Gross, P.C. Jack Sills, Cummis Epstein & Gross, P.C. Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa	ck M. Zackin Ilerie A Hamilton mon Kimmelman iaim J. Fortgang thleen M. Miller	30 Rockefeller Plaza 650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th		New York Princeton	NY	10112	212-64	3-7000 <u>jzackin@sillsc</u> vhamilton@si skimmelman@	cummis.com llscummis.com	Financial Services Company Counsel to Hewlett-Packard Financial Services Company Counsel to Doosan Infracore
Sills, Cummis Epstein & Gross, P.C. Sills, Cummis Epstein & Gross, P.C. Vale Simo Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	ck M. Zackin Ilerie A Hamilton mon Kimmelman iaim J. Fortgang thleen M. Miller	30 Rockefeller Plaza 650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th		New York Princeton	NY	10112	212-64	3-7000 <u>jzackin@sillsc</u> vhamilton@si skimmelman@	cummis.com llscummis.com	Counsel to Hewlett-Packard Financial Services Company Counsel to Doosan Infracore
P.C. Jack Sills, Cummis Epstein & Gross, P.C. Vale Simc Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	llerie A Hamilton mon Kimmelman laim J. Fortgang thleen M. Miller	650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th		Princeton	NJ			vhamilton@si skimmelman@	llscummis.com	Financial Services Company Counsel to Doosan Infracore
Sills, Cummis Epstein & Gross, P.C. Silver Point Capital, L.P. Smith, Katzenstein & Furlow LLP Sonnenschein Nath & Rosenthal LLP D. Fa	llerie A Hamilton mon Kimmelman laim J. Fortgang thleen M. Miller	650 College Rd E Two Greenwich Plaza 800 Delaware Avenue, 7th		Princeton	NJ			vhamilton@si skimmelman@	llscummis.com	Counsel to Doosan Infracore
P.C. Simo Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	non Kimmelman naim J. Fortgang thleen M. Miller	Two Greenwich Plaza 800 Delaware Avenue, 7th				08540	609-22	skimmelman@		
P.C. Simo Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	non Kimmelman naim J. Fortgang thleen M. Miller	Two Greenwich Plaza 800 Delaware Avenue, 7th				08540	609-22		@sillscummis.co	
Silver Point Capital, L.P. Chai Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	naim J. Fortgang thleen M. Miller	Two Greenwich Plaza 800 Delaware Avenue, 7th				08540	609-22	7-4600 <u>m</u>		America Corn
Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	thleen M. Miller	800 Delaware Avenue, 7th		Greenwich	СТ		555 EE			
Smith, Katzenstein & Furlow LLP Kath Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	thleen M. Miller	800 Delaware Avenue, 7th		Greenwich					lverpointcapital.c	Counsel to Silver Point Capital,
Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal	thleen M. Miller	•	P.O. Box 410		CT	06830	203-54	2-4216 <u>om</u>		L.P.
Sonnenschein Nath & Rosenthal LLP D. Fa Sonnenschein Nath & Rosenthal		Floor	P.O. Box 410	1						
LLP D. Fa Sonnenschein Nath & Rosenthal	Farrington Yates			Wilmington	DE	19899	302-65	2-8400 kmiller@skfde	elaware.com	Counsel to Airgas, Inc.
LLP D. Fa Sonnenschein Nath & Rosenthal	Farrington Yates									Counsel to Molex, Inc. and INA
Sonnenschein Nath & Rosenthal	Farrington Yates									USA, Inc. and United Plastics
		1221 Avenue of the Americas		New York	NY	10020	212-76	8-6700 fyates@sonne	enschein.com	Group
IIIP Moni			233 South Wacker							
	onika J. Machen	8000 Sears Tower	Drive	Chicago	IL	60606	312-87	6-8000 <u>mmachen@s</u>	onnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal										Counsel to Schaeffler Canada, Inc.
LLP Osca	scar N. Pinkas	1221 Avenue of the Americas	24th Floor	New York	NY	10020	212-76	8-6700 opinkas@son	nenschein.com	and Schaeffler KG
										Counsel to Molex, Inc. and INA
Sonnenschein Nath & Rosenthal			233 South Wacker							USA, Inc.; Counsel to Schaeffler
LLP Robe	bert E. Richards	7800 Sears Tower	Drive	Chicago	IL	60606	312-87	6-8000 <u>rrichards@so</u>	nnenschein.com	Canada, Inc. and Schaeffler KG
State of California Office of the			127 Public Sq 300 South Spring	Cleveland	ОН	44114		9-8692		Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio Attorneys for the State of California Department of Toxic Substances
Attorney General Sara	rah E. Morrison	Deputy Attorney General	Street Ste 1702	Los Angeles	CA	90013	213-89	7-2640 sarah.morriso	n@doj.ca.gov	Control
ŭ .	oland Hwang sistant Attorney eneral	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202	313-45	6-2210 <u>hwangr@micl</u>	nigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency Assistant Attorney General as Attorney for the Michigan Workers'
State of Michigan Labor Division Susa	san Przekop-Shaw	PO Box 30736		Lansing	МІ	48909	517-37	3-2560 przekonshaw	s@michigan.gov	Compensation Agency
Otato of Michigan Labor Division Susa	San 1 120KOP Onaw	. 0 200 00700		Landing		10000	317-37		steeltechnologie	Counsel to Steel Technologies,
Steel Technologies, Inc. John	hn M. Baumann	15415 Shelbyville Road		Louisville	KY	40245	502-24	5-0322 s.com	otocitoci i i ologic	Inc.
<u> </u>	chael A Spero				1		302 2 1			1
		50 West State Street, Suite								Counsel to Doosan Infracore
			PO Box 1298	Trenton	NJ	08607-1298	609-39	2-2100 jspecf@sterns	slaw.com	America Corp.
·	onstantine D. Pourakis,		20th Floor	New York	NY	10022		9-8500 cp@stevensle		Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
204.	'							3, 5515151161		Counsel to Thyssenkrupp
Stinson Morrison Hecker LLP Mark	ark A. Shaiken	1201 Walnut Street		Kansas City	МО	64106	816-84		insonmoheck.co	Waupaca, Inc. and Thyssenkrupp Stahl Company

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Stites & Harbison PLLC	Madison L.Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	
										Counsel to WAKO Electronics
										(USA), Inc.,Ambrake Corporation,
0.00					101			502-681-0448		and Akebona Corporation (North
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-587-3400		America)
	Christine M. Pajak Eric D. Goldberg								cpajak@stutman.com egoldberg@stutman.com	Counsel to CR Intrinsic Investors, LLC, Elliot Associates, L.P.,
Stutman Treister & Glatt	Isaac M. Pachulski Esq									Highland Capital Management,
Professional Corporation	Jeffrey H Davidson Esq	1901 Avenue of the Stars	12th Floor	Los Angeles	CA	90067		310-228-5600	idavidson@stutman.com	L.P.
Taft, Stettinius & Hollister LLP	Richard L .Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Tari, Giotariao a Fioliotor EEI	Trionard E ir orion	120 Wallat Greet	Cuito 1000	Omomitati	OI I	10202 0007		010 001 2000	TOTON & LANGUAGE	Counsel to Select Industries
										Corporation and Gobar Systems,
Taft. Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	ОН	45202		513-381-2838	miller@taftlaw.com	Inc.
, , , , , , , , , , , , , , , , , , , ,	Jay Teitelbaum								iteitelbaum@tblawllp.com	
Teitelbaum & Baskin LLP	Ron Baskin	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	rbaskin@tblawllp.com	Counsel to Mary H. Schaefer
Tennessee Department of		c/o TN Attorney General's								,
Revenue	Marvin E. Clements, Jr.	Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	agbanknewyork@ag.tn.gov	Tennesse Department of Revenue
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	iforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
			2-Chrome, Chiyoda-						niizeki.tetsuhiro@furukawa.co.j	
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	ku	Tokyo	Japan	100-8322			<u>p</u>	Furukawa Electric Co., Ltd.
The Timpken Corporation BIC -										Representative for Timken
08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	ОН	44706-0927		330-438-3000	robert.morris@timken.com	Corporation
										Counsel to STMicroelectronics,
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell@tklaw.com	Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thereas Cabura Faral Habar	Lauren Newman	55 East Monroe	40th Flags	Chinana		60603		242 246 7500	la access a sa Staffelacce	Counsel to Aluminum International, Inc.
Thompson Coburn Fagel Haber Thompson Coburn LLP d/b/a	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	Inewman@tcfhlaw.com	Counsel for Penn Aluminum
Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 37th Fl		Chicago	IL	60603		312-580-2215	dquaid@thompsoncoburn.com	International Inc
mompson Cobum rager naber	Dell'ilis E. Qualu Esq	55 E MOITOE STITT		Criicago	112	00003		312-300-2213	uqualu @ triorripsoricoburn.com	Counsel to Rieck Group, LLC n/k/a
									Jennifer.Maffett@ThompsonHi	Mechanical Construction
Thompson Hine LLP	Jennifer L Maffett	2000 Courthouse Plaza NE	10 W Second St	Dayton	ОН	45402		937-443-6600	ne.com	Managers, LLC
THOMPSON TIME 22.	John Marie Landrick	2000 000111100001110201112	TO THE COOKING CT	Dayto	0	.0.02			<u></u>	General Counsel and Company
										Secretary to TI Group Automotive
TI Group Automotive Systms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066		Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	ilevi@toddlevi.com	Counsel to Bank of Lincolnwood
Todtman Nachamie Spizz &										Counsel to Vanguard Distributors,
Johns PC	Janice B. Grubin	425 Park Avenue	5th Floor	New York	NY	10022		212-754-9400	jgrubin@tnsj-law.com	Inc.
										Counsel to Enviromental
										Protection Agency; Internal
										Revenue Service; Department of
	Matthew L Schwartz	Assistant United States	86 Chambers St 3rd							Health and Human Services; and
U.S. Department of Justice	Joseph N Cordaro	Attorneys	FI	New York	NY	10007		212-637-1945	Joseph.Cordaro@usdoj.gov	Customs and Border Protection
									hzamboni@underbergkessler.c	
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	<u>om</u>	Counsel to McAlpin Industries, Inc.
Heire Beelfe Beilere I O	M A 1/21	4400 Barrelan Otrani	MO 4500	0	NE	00470		100 511 1105	Latina e GUD	Counsel to Union Pacific Railroad
Union Pacific Railroad Company	iviary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Company

Pg 26 of 46 DPH Holdings Corp. Post-Emergence 2002 List

									
COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY PHONE	EMAIL	PARTY / FUNCTION
									Counsel to United Steel, Paper
									and Forestry, Rubber,
									Manufacturing, Energy, Allied
	Allied Industrial and		F: 0 :						Industrial and Service Workers,
United Steel, Paper and Forestry	,	De id Lee Ere	Five Gateway	D'und and	D.4	45000	440 500 0540	r	International Union (USW), AFL-
Rubber, Manufacturing, Energy	Union (USW), AFL-CIO	David Jury, Esq.	Center Suite 807	Pittsburgh	PA	15222	412-562-2546	djury@usw.org	CIO
Vorys, Sater, Seymour and Peas									Counsel to America Online, Inc.
ILLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	ОН	43215	614-464-8322	tscobb@vorvs.com	and its Subsidiaries and Affiliates
LLI	Tillarly Strelow Cobb	32 Last Gay Street		Columbus	OH	43213	014-404-0322	tscobb@vorys.com	Counsel to Capital Research and
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150	212-403-1000	RGMason@wlrk.com	Management Company
Wachten, Elpton, Robert & Ratz	THORIGIA C. MACCIT	OT WOOL OZITA OLI OCI		TOW TORK	141	10010 0100	212 100 1000	TOMOGNE WINCOM	Counsel to Robert Bosch
									Corporation; Counsel to Daewoo
			111 Lyon Street,						International Corp and Daewoo
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	N.W.	Grand Rapids	МІ	49503	616-752-2185	atoerina@wni.com	International (America) Corp
	3								Counsel to Compuware
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075	248-784-5131	mcruse@wnj.com	Corporation
			111 Lyon Street,						
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	N.W.	Grand Rapids	MI	49503	616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weltman, Weinberg & Reis Co.,									Counsel to Seven Seventeen
L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215	614-857-4326	gpeters@weltman.com	Credit Union
								gkurtz@ny.whitecase.com	
	Glenn Kurtz							guzzi@whitecase.com	
	Gerard Uzzi				. n. /			dbaumstein@ny.whitecase.co	Counsel to Appaloosa
White & Case LLP	Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787	212-819-8200	<u>m</u>	Management, LP
	Th		000 0					tlauria@whitecase.com	O
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd Suite 4900	Miami	FL	33131	305-371-2700	featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Write & Case LLP	Frank Eaton	Wachovia Financiai Centei	biva., Suite 4900	IVIIAITII	FL	33131	305-371-2700	leaton@mami.wnitecase.com	Counsel to Schunk Graphite
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894	414-273-2100	barnold@whdlaw.com	Technology
Wickens Herzer Panza Cook &	Brace G. Amoid	555 East Wells Officer	Oute 1500	WillWaukcc	***	33202 4034	414 273 2100	Darriold & Wridlaw.com	Counsel for Delphi Sandusky
Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	ОН	44011-1262	440-930-8000	jmoennich@wickenslaw.com	ESOP
Daniola CC	David Neier	Solve Chester Hu		7.1.0.1	0		1.0 000 0000	dneier@winston.com	Counsel to Ad Hoc Group of
Winston & Strawn LLP	Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193	212-294-6700	cschreiber@winston.com	Tranche A & B DIP Lenders
Winthrop Couchot Professional								mwinthrop@winthropcouchot.c	
Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660	949-720-4100	<u>om</u>	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional								sokeefe@winthropcouchot.co	
Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660	949-720-4100	<u>m</u>	Counsel to Metal Surfaces, Inc.
1									
Womble Carlyle Sandridge &								1	
Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601	864-255-5402	agrumbine@wcsr.com	Counsel to Armacell
W									Outside Objects Missis
Womble Carlyle Sandridge &	Michael C. Ducarleill	222 Deleviere Avierie	Cuita 4504	\A/:l-=:	DE	40004			Counsel to Chicago Miniature
Rice, PLLC Woods Oviatt Gilman LLP	Michael G. Busenkell Ronald J. Kisinski	222 Delaware Avenue 700 Crossroads Bldg	Suite 1501 2 State St	Wilmington Rochester	DE NY	19801 14614	585-362-4514	mbusenkell@wcsr.com rkisicki@woodsoviatt.com	Optoelectronic Technologies, Inc.
WOOUS OVIALL GIIIIIAII EEP	NUIIdiu J. NISIIISKI	700 Crossidads blug	2 State St	Nochester	INT	14014	303-302-4514	IKISICKI@WOOdSOVIATT.COM	Counsel to Toyota Tsusho
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022	212-223-0400	skrause@zeklaw.com	America, Inc.
LEIGHNEI EIIINAN & KIAUSE LLP	Gluait Mause	J. J LEXINGION AVENUE	1	INCW TOTA	INI	10022	212-223-0400	SKI AUSE W ZEKIAW.CUIII	America, inc.

EXHIBIT B

05-44481-rdd Doc 20561 Filed 08/27/10 Entered 08/27/10 02:35:18 Main Document DP9 ເຂື້ອງ ປີ ປີ Post-Emergence Master Service List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee

EXHIBIT C

Hearing Date: October 21, 2010 Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for DPH Holdings Corp.
Reorganized Debtors
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Albert Togut
Neil Berger
Lara Sheikh

DPH Holding Corp., Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

DPH Holding Corp., Legal Information Website:

http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOFS OF CLAIM NUMBERS 9882 AND 18609 (AOL LLC f/k/a AMERICA ONLINE, INC./SPCP GROUP LLC AND AOL LLC)

("STATEMENT OF DISPUTED ISSUES – AOL LLC f/k/a AMERICA ONLINE, INC./SPCP GROUP LLC AND AOL LLC")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proof of Claim Number 9882 ("Claim 9882") filed by AOL LLC f/k/a America Online, Inc., (the "Claimant") and subsequently transferred to Liquidity Solutions, Inc., as Agents for SPCP Group LLC ((the "Transferee," and together with Claimant, the

"Claim 18609," and together with Claim 9882, the "Claims") and respectfully represent as follows:

Background

- 1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
- 2. Prior to the Petition Date, by that certain Confidential Partner Marketing Agreement, dated May 5, 2005 between Claimant and DAS LLC (the "Partner Marketing Agreement") and that certain separate AOL Delphi Retiree Offer Agreement, dated May 5, 2005 between Claimant and DAS LLC (the "Retiree Agreement," together with the Partner Marketing Agreement, the "Agreements"), Claimant and DAS LLC entered into agreements to offer America Online internet service to current DAS LLC employees and retirees. The Agreements expired by their terms on December 31, 2007.
- 3. On July 28, 2006, Claimant filed Claim 9882 against DAS LLC. Claim 9882 asserts an unsecured non-priority claim in the amount of \$969,141.63 for services alleged to have been provided by Claimant under the Agreements.
- 4. On March 12, 2007, Claimant transferred Claim 9882 to the Transferee pursuant to a notice of transfer (Docket No. 7199).

- 5. On June 14, 2009, Claimant filed Claim 18609 against Delphi Corporation. Claim 18609 asserts an administrative expense claim in the amount of \$560,911.50 for services alleged to have been provided under the Agreements.
- 6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, (the "Modified Plan"), which had been approved by this Court pursuant to an order entered July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Reorganized Debtors and making distributions (if any) with respect to all Claims and Interests."
- 7. On October 15, 2009, the Reorganized Debtors objected to: (a) Claim 9882 pursuant to the Reorganized Debtors' Thirty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. To (I) Modify and Allow Claim and (II) Expunge Certain (A) Duplicate SERP Claims, (B) Books and Records Claim, (C) Untimely Claims, and (D) Pension, Benefit, and OPEB Claims (Docket No. 18983) (the "Thirty-Sixth Claims Objection"); and b) Claim 18609 pursuant to the Reorganized Debtors' Thirty-Seventh Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books and Records Claims, (IV) Untimely Claims, (V) Paid Severance Claims, (VI) Pension Benefit and OPEB Claims, and (VII) Duplicate Claims (Docket No. 18984) (the "Thirty-Seventh Claims Objection").

8. On November 11, 2009, Claimants filed their Responses Of AOL LLC to the Thirty-Sixth Claims Objection and the Thirty-Seventh Claims Objection (the "Responses") (Docket Nos. 19060, 19062).

Disputed Issues

- 9. DAS LLC has no liability to Claimant based upon billing irregularities suggesting that Claimant overbilled DAS LLC for its services under the Agreements by amounts far exceeding the amount of the Claims.
- 10. Under the operations plan for the Agreements (the "Operations Plan"), Claimant was responsible for program enrollment under the Agreements. The Operations Plan required Claimant to engage an "Approved Designee" to verify participant eligibility. Based upon the Reorganized Debtors' review of certain invoices, approximately half of the accounts reflected on the billing statements for the invoices were for participants who were ineligible for the program. The eligibility validation process by Claimant's Approved Designee appears to have failed resulting in dramatic overcharges.
- 11. The Reorganized Debtors notified Claimant of the billing irregularities by letter in August 2009 (the "Letter Demand") and demanded that Claimant undertake an audit at its own expense to substantiate the Claims, taking into account amounts that Claimant overcharged DAS LLC since the inception of the programs reflected in the Agreements (the "Programs"). The Reorganized Debtors believe that such an audit will result in amounts being owed to the Reorganized Debtors considering that DAS LLC has paid Claimant approximately \$8.5 million since the inception of the Programs. Claimant has not responded to the Letter Demand, which was sent one year ago.

12. Based on the foregoing and Claimant's failure to substantiate the Claims through an audit or otherwise, the Debtors request that the Claims be disallowed and expunged.

Reservation Of Rights

Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims. The Reorganized Debtors further reserve the right to seek reimbursement from Claimants for amounts that Claimant overcharged the Debtors for the Programs in excess of the amount of the Claims.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claims, and (c) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York August 23, 2010 DPH HOLDINGS CORP., et al. By their attorneys, TOGUT, SEGAL & SEGAL LLP By:

/s/ Neil Berger NEIL BERGER (NB-3599) A Member of the Firm One Penn Plaza New York, New York 10119 (212) 594-5000

EXHIBIT D

Hearing Date: October 21, 2010 Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP Bankruptcy Conflicts Counsel for DPH Holdings Corp. Reorganized Debtors One Penn Plaza, Suite 3335 New York, New York 10119 (212) 594-5000 Albert Togut Neil Berger Lara Sheikh

DPH Holding Corp., Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

DPH Holding Corp., Legal Information Website:

http://www.delphidocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- X

In re

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF OF CLAIM NUMBER 14664 (COOPER STANDARD AUTOMOTIVE F/K/A ITT AUTOMOTIVE FLUID HDG. SYST./DEUTSCHE BANK SECURITIES INC.)

("STATEMENT OF DISPUTED ISSUES – COOPER STANDARD AUTOMOTIVE F/K/A ITT AUTOMOTIVE FLUID HDG. SYST./DEUTSCHE BANK SECURITIES INC.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement of Disputed Issues (the "Statement of Disputed Issues") With Respect To Proof Of Claim Number 14664 (the "Proof Of Claim") filed by Cooper Standard Automotive f/k/a ITT Automotive Fluid Hdg. Syst. ("Claimant") and subsequently

transferred to Deutsche Bank Securities Inc., (the "Transferee," and together with Claimant, the "Claimants") and respectfully represent as follows:

Background

- 1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") (collectively, the "Debtors"), predecessors to the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
- 2. On July 31, 2006, Claimant filed the Proof Of Claim against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$2,624,997.09 for sale of goods (the "Claim").
- 3. On June 16, 2007, Claimant transferred the Proof Of Claim to the Transferee pursuant to a notice of transfer (Docket No. 8274).
- 4. On September 21, 2007, the Debtors objected to the Claim pursuant to the Twenty-First Omnibus Claims Objection (Docket No. 9535) seeking to modify the Claim to \$2,093,118.87, and on October 18, 2007, Claimant filed its response (Docket No. 10636).
- 5. On April 8, 2008, the Court entered the Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 14664 (Docket No. 13334) (the "Stipulation"), which, among other things, (i) states that the cure payment amounts for contracts D0550004857, D0550005537, D0550011362, D0550014214 and D0550026011 totaling \$48,742.28 will be paid by DAS LLC in cash with respect to the

assumption of such contracts; and (ii) allows the Claim as a general unsecured non-priority claim against DAS LLC in the amount of \$2,250,000.00 subject to reduction and offset by the cure amount paid by the Reorganized Debtors.

- 6. On June 16, 2009, the Court entered an order, which, among other things, established procedures for the approval of the Modified Plan (as defined below) (the "Modification Procedures Order").
- 7. On July 2, 2009, pursuant to the Modification Procedures Order, the Debtors sent Claimant a notice of non-assumption for contracts D0550005537 and D0550026011 (Docket No. 17728) (the "Notice of Non-Assumption"), which: (a) provided that such contracts would not be assumed by the Debtors pursuant to the Modified Plan because such contracts had expired or terminated; and (b) reduced the Debtors' cure liability to Claimant to \$9,167.75. *See* Affidavit of Service of Evan Gershbein, dated July 8, 2009 (Docket No. 17728). The Notice of Non-Assumption fixed July 15, 2009 as the last date for filing and serving objections to approval of the Modified Plan. Claimant did not file an objection to the Notice of Non-Assumption.
- 8. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified, (the "Modified Plan"), which had been approved by this Court pursuant to an order entered July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise

resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

- 9. On December 21, 2009, the Reorganized Debtors objected to the Proof of Claim pursuant to the Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books and Records Claims, (B) Fully Satisfied Claims and (C) Objected-To Claims to be Disallowed, (II) Modify and Allow Certain (A) Partially Satisfied Claims, (B) Claims to be Further Modified, (C) Objected-To Claims to be Modified and Allowed and (III) Allow Certain Claims (Docket No. 19222) (the "Fortieth Omnibus Claims Objection").
- 10. On January 19, 2010, Claimants filed their Response Of Deutsche Bank Securities Inc. to Reorganized Debtors Fortieth Omnibus Claims Objection (Docket No. 19329) (the "Response").

<u>Disputed Issues</u>

A. <u>The Claim Should Be Reduced by the Cure Amount</u>

allowed as a general unsecured claim against DAS LLC in the amount of \$2,201,257.72 with \$48,742.28 of the Claim to be paid by DAS LLC in cash as a cure amount. The Response fails to acknowledge the Notice of Non-Assumption, which reduced the Debtors' cure liability to Claimant from \$48,742.28 to \$9,167.75. The Debtors caused the Notice of Non-Assumption to be served on Claimant and Claimant failed to object or otherwise respond. Upon consummation of the Modified Plan, Claimant's contracts D0550005537 and D0550026011, as set forth in the Notice of Non-Assumption, were rejected and the Debtors' cure amount liability on account of Claimant's assumed contracts was reduced to \$9,167.75. Both the Stipulation and the Modified Plan

authorize the Debtors to offset or reduce the Claim by amounts paid on account of the assumption of contracts pursuant to section 365 of the Bankruptcy Code. *See* Stipulation ¶ 2, Modified Plan, Sec. 8.2(a), (b). Accordingly, the Claim should be offset and reduced by the \$9,617.75 cure payment and allowed as a general unsecured non-priority claim against DAS LLC in the amount of \$2,240,832.25.

12. After taking into account the above-referenced offset to the Proof of Claim, the Reorganized Debtors reconciled the Proof of Claim as illustrated in the following chart:

Claim's Current Allowed Amount		\$2,250,000
Modifications	Paid Cure Amount	\$9,167.75
Reconciled Am	<u>nount</u>	\$2,240,832.25

13. The Reorganized Debtors do not dispute that the remaining \$2,240,832.25 of Proof Of Claim No. 14664 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the

Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 14664 in the amount of \$2,240,832.25 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York August 23, 2010 DELPHI CORPORATION, et al. By their attorneys, TOGUT, SEGAL & SEGAL LLP By:

/s/ Neil Berger NEIL BERGER (NB-3599) A Member of the Firm One Penn Plaza New York, New York 10119 (212) 594-5000

EXHIBIT E

05-44481-rdd Doc 20561 Filed 08/27/10 Entered 08/27/10 02:35:18 Main Document Pg 44 of 46 DPH Holdings Corp.
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Liquidity Solutions Inc	As Agent for SPCP Group LLC	One University Plaza Ste 312		Hackensack	NJ	07601-0000
Vorys Sater Seymour & Pease LLP	Attn Tiffany Strelow Cobb Esq	52 East Gay St	PO Box 1008	Columbus	OH	43216-1008

EXHIBIT F

05-44481-rdd Doc 20561 Filed 08/27/10 Entered 08/27/10 02:35:18 Main Document Pg 46 of 46 DPH Holdings Corp.
Special Parties

Company	Contact	Address1	City	State	Zip
Bingham McCutchen LLP	Attn Jared R Clark Esq	399 Park Avenue	New York	NY	10022
Bodman LLP	Ralph McDowell Esq	100 Renaissance Center 34th Fl	Detroit	MI	48243